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ABSTRACT

This document presents the total revenue and expenses for provincially assisted universities of Ontario for the fiscal year ended April 30, 1974. Universities included in the report are Brock, Carleton, Gaelph, Lakehead, Laurentian, Nippissing, Hearst, McMaster, Ottawa, Queen's, Toronto, Scarborough, Erindale, Trent, Waterloo, Western, Eilfrid, Laurier, Windsor, and York. Data include total operating expenses by object of expense and by functional area; total expense by type of fund and by object of expense; total revenue by source of revenue and by type of fund; percentage of operating expenses by object of expense, functional area and by university, by type of fund and by university; percentage of operating revenue by source and by university; percentage analysis of expenses 1970-71 to 1973-74; and percentage analysis of revenues for 1970-1971 to 1973-74. (MJM)

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U.S. DEPARTMENT OF HEALTH
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

COMMITTEE OF FINANCE OFFICERS-UNIVERSITIES OF ONTARIO

An Affiliate of the Council of Ontario Universities

HE 005 967

ED 096937

Report to the Council of Ontario Universities

TOTAL REVENUE AND EXPENSES FOR PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1974

Council of Ontario Universities
Conseil des Universités de l'Ontario
130 St. George Street
Suite 8039
Toronto, Ontario M5S 2T4

October, 1974

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COUNCIL OF ONTARIO UNIVERSITIES
CONSEIL DES UNIVERSITÉS DE L'ONTARIO

130 ST. GEORGE STREET, SUITE 8039
TORONTO, ONTARIO M5S 2T4
(416) 920-6865

October 25th, 1974.

The Honourable J.A.C. Auld,
Minister of Colleges and Universities,
6th Floor,
Mowat Block,
Queen's Park,
Toronto, Ontario.

Dear Mr. Minister:

The Council of Ontario Universities is pleased to provide you with a report of the total revenue and expenses of the provincially assisted universities of Ontario for the fiscal year ended April 30th, 1974.

In keeping with the practice started last year, the summary data include trend statistics from 1970-71 to 1973-74.

It is the sincere hope of the Council that this report will be of value to you, members of the Ontario Council on University Affairs, and to the staff of your Ministry.

Sincerely yours,

John B. Macdonald,
Executive Director.

JBM:jlw
Encl.

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REPORT OF

THE COMMITTEE OF FINANCE OFFICERS - UNIVERSITIES OF ONTARIO

TOTAL REVENUE AND EXPENSES FOR THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED APRIL 30, 1974

The summary data and schedules included in this report represent a continuation of the work by the Committee of Finance Officers - Universities of Ontario and has been prepared on a basis consistent with the previous year. The Committee is presently engaged in the development of information that will be helpful in further understanding of the allocation of financial resources by the provincially assisted universities of Ontario.

The data produced in accordance with the definitions and guidelines given later in this report illustrate certain trends and differences in revenues and in resource allocation as shown on schedules 4 and 5 in the summary section. Individual universities will show variations from these trends, reflecting differences in organization, environment, management philosophy, and budget and accounting procedures and, as in any interpretation of statistical data, further research and analysis is required in order to develop truer bases for comparisons.

Data for Algoma were not received in time for inclusion in this report.

Attention is directed to the General Caveat included in this Report and in particular to the statement concerning slip-year financing.

Recognizing the importance of accounting principles in university financial reporting, the Committee of Finance Officers - Universities of Ontario has appointed a separate committee to study this question in cooperation with representatives from the Committee of Finance Officers - Colleges of Applied Arts and Technology and the Institute of Chartered Accountants of Ontario. The Committee on Financial Reporting will work in close liaison with this new group.

The Committee would welcome comments and suggestions concerning this report.

Chairman- Committee on Financial Reporting - Committee of Finance Officers - Universities of Ontario.

Chairman- Committee of Finance Officers - Universities of Ontario.

GENERAL CAVEAT

Certain of the summary data in this report may be subject to interpretation or clarification because there remain differences among universities in organization, physical environment, management philosophy, and budgetary and accounting procedures.

Since 1973-74 was the first year of slip-year financing, care should be taken not to relate the 1973-74 enrolment statistics shown on Table 3 to the formula grants generated for 1973-74.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

TABLE 1

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE \ FUNCTIONAL AREA	INSTRUCTION AND RESEARCH: ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	184510	17476	201986	0	0	0	0	0	0	201986
(II) OTHER INSTRUCTION AND RESEARCH	21918	664	22582	0	0	0	0	0	0	22582
(III) OTHER SALARIES AND WAGES	43098	6445	49543	2615	10497	9957	22017	36346	2329	153204
TOTAL SALARIES AND WAGES	249526	24585	274111	2615	10497	9957	22017	36346	2329	377772
2. FRINGE BENEFITS	22643	3513	26156	1493	943	787	2175	3509	218	35781
TOTAL SALARIES AND BENEFITS	272169	28098	300267	29308	11440	10744	24192	39855	2547	413553
3. BOOKS AND PERIODICALS	0	0	0	12681	0	0	0	0	0	12681
4. FURNITURE AND EQUIPMENT (A) PURCHASE	5635	329	5964	690	3474	98	276	430	77	10609
(B) RENTAL	640	72	712	383	6831	26	94	114	8	8168
5. OPERATIONAL SUPPLIES AND EXPENSES	15803	2289	18092	1131	2379	2029	3133	4221	1742	32720
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	17319	0	17319
8. TAXES	0	0	0	0	0	0	0	146	6140	6286
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	5113	0	5113
10. EXTERNAL CONTRACTED SERVICES	349	25	374	9	443	4	4	4619	158	5611
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2860	0	0	0	2860
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	191	116	0	431	738
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	5552	288	5840	238	220	968	993	1584	7495	17338
16. INTERNAL COST ALLOCATIONS	6	-115	-109	3	-915	-22	-495	-3151	-8	-4697
TOTAL	300154	30986	331140	34243	23872	16891	28313	70250	18590	528299

COMPUTING COSTS:	
ACADEMIC	16351
NON-ACADEMIC	7521
TOTAL	23872

Notes: 1. An extraordinary one-time payment of $3.1 million by Wilfrid Laurier University to the Eastern Canada Synod of the Lutheran Church has been included on this table in the dollar totals under Miscellaneous, Other expenses. However, this amount has been excluded on the percentage analysis of expense schedules in order to indicate clearly the distribution of on-going expenses.

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

TABLE 2

UNIVERSITY: TOTAL ALL UNIVERSITIES

OBJECT OF EXPENSE / TYPE OF FUND	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	201986	0	6680	677	209349	716	0	210065
(II) OTHER INSTRUCTION AND RESEARCH	22582	0	12777	841	36200	106	0	36306
(III) OTHER SALARIES AND WAGES	153204	13095	18570	945	185814	1153	0	186967
TOTAL SALARIES AND WAGES	377772	13095	38031	2463	431363	1975	0	433338
2. FRINGE BENEFITS	35784	1074	2231	102	39188	256	0	39444
TOTAL SALARIES AND BENEFITS	413553	14169	40264	2565	470551	2231	0	472782
3. BOOKS AND PERIODICALS	12681	0	227	0	12908	142	40	13090
4. FURNITURE AND EQUIPMENT (A) PURCHASE	10609	431	7363	19	18424	149	14349	32922
(B) RENTAL	8167	98	126	6	8397	25	0	8422
5. OPERATIONAL SUPPLIES AND EXPENSES	32703	3758	16886	955	54298	2135	0	56433
6. COST OF GOODS SOLD	0	16297	0	0	16297	0	0	16297
7. UTILITIES	17337	2304	37	1	19679	0	0	19679
8. TAXES	6286	346	0	0	6632	0	0	6632
9. RENOVATIONS AND ALTERATIONS	5113	634	273	0	6020	9	2471	8500
10. EXTERNAL CONTRACTED SERVICES	5611	5666	0	0	11277	1	0	11278
11. SCHOLARSHIPS, BURSARIES, ETC.	2860	0	36	0	2896	5153	0	8049
12. PRINCIPAL AND INTEREST REPAYMENTS	738	9387	0	0	10125	0	203	10328
13. LAND AND SITE SERVICES	0	82	0	0	82	0	3208	3290
14. BUILDINGS	0	0	0	0	0	204	35023	35227
15. MISCELLANEOUS	17338	530	3463	603	21934	313	950	23197
16. INTERNAL COST ALLOCATIONS	-4697	3200	1379	42	-76	17	59	0
TOTAL	528299	56902	70052	4191	659444	10379	56303	726126

Notes: 1. An extraordinary one-time payment of $3.1 million by Wilfrid Laurier University to the Eastern Canada Synod of the Lutheran Church has been included on this table in the dollar totals under Miscellaneous, Operating expenses. However, this amount has been excluded on the percentage analysis of expense schedules in order to indicate clearly the distribution of on-going expenses.

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

TABLE 3

UNIVERSITY: TOTAL ALL UNIVERSITIES

SOURCE OF REVENUE \ TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	378388	0	0	0	378388	0	0	378388
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	31650	0	3313	80	35043	408	9309	44760
TOTAL PROVINCIAL GRANTS	410038	0	3313	80	413431	408	9309	423148
(II) FEDERAL	759	0	49815	0	50574	573	0	51147
(III) OTHER	312	0	442	0	754	0	82	836
2. FEES (A) TUITION	92063	0	0	4243	96306	0	0	96306
(B) OTHER	3817	21360	0	6	25183	0	0	25183
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	39097	39097
(B) OTHER	0	0	0	0	0	0	7728	7728
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	1018	0	11840	0	12858	7892	3192	23942
5. OTHER	17981	34645	4642	1199	58467	3527	4536	66530
TOTAL REVENUE	525988	56005	70052	5528	657573	12400	63944	733917
TOTAL EXPENSES (FORWARDED FROM A2)	528299	56902	70052	4191	659444			
EXCESS OF REVENUE OVER EXPENSES	-2311	-897	0	1337	-1871			

PER UAR-1 (relates to 1974-75 financing and cannot be related to formula grants on this table.)		NUMBER ELIGIBLE	BIUS
UNDERGRADUATE	- FULL-TIME FTE	113531.5	178636.1
	- PART-TIME FTE	24661.7	34546.3
GRADUATE	- FULL-TIME FTE	12619.0	48385.7
	- PART-TIME FTE	2318.2	8252.4
TOTAL		155130.2	267840.3

Notes: 1. In addition to the total provincial government grants shown above, the Government of Ontario provided $68,940,000 to the provincially assisted universities to pay, in an identical amount, principal instalments and interest on debentures issued by the universities in prior fiscal years to the Ontario Universities Capital Aid Corporation.

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PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974

SCHEDULE 1A
OPERATING EXPENSE ANALYSIS

OBJECT OF EXPENSE	BRUCE	GUELPH (EXCL. GRAD)	GUELPH (INCL. GRAD)	LAKE.	LAUR.	ALG.	NIP.	PEARST	MCMAS.	ETT.	QUEENS	TOR.	SCAR.	YORK	T-EET	WAT.	WEST.	WLU	WIND.	TOTAL
1. SALARIES AND WAGES																				
(i) ACADEMIC RANKS	41.5	39.7	35.3	32.7	40.0	44.3	0.0	50.6	39.0	35.3	40.1	40.3	35.4	34.3	31.7	43.6	36.2	42.4	47.1	42.9	42.6	38.5
(ii) OTHER INSTRUCTION AND RESEARCH	3.5	4.0	4.1	3.7	1.6	1.5	0.0	0.8	13.4	7.4	3.7	5.9	5.2	8.0	7.9	0.4	4.6	3.2	0.0	3.9	1.8	4.3
(iii) OTHER SALARIES AND WAGES	25.0	27.3	34.1	36.2	28.5	26.7	0.0	23.5	15.4	20.1	25.8	26.4	29.5	29.5	28.5	29.5	29.9	28.9	24.1	29.6	30.0	29.2
TOTAL SALARIES AND WAGES	70.4	71.3	73.5	72.7	70.1	72.5	0.0	74.9	67.7	70.8	69.6	74.6	70.1	71.8	68.1	73.5	70.7	74.5	71.2	76.1	74.2	71.9
2. FRINGE BENEFITS	6.8	6.0	6.7	6.6	6.5	5.7	0.0	6.1	2.0	9.0	7.4	6.9	6.2	6.5	5.5	7.4	5.3	7.8	4.5	7.1	6.5	6.6
TOTAL SALARIES AND BENEFITS	77.2	77.5	80.2	79.3	76.7	78.1	0.0	81.0	69.8	80.7	77.0	81.5	76.4	78.2	71.6	80.9	76.0	82.3	75.6	83.2	80.7	78.7
3. BOOKS AND PERIODICALS	2.7	3.1	2.1	1.6	3.1	2.9	0.0	1.7	2.9	2.0	3.0	2.3	1.5	1.5	2.1	3.1	2.4	2.1	3.9	3.1	2.5	2.4
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1.5	2.4	2.5	2.5	2.2	1.7	0.0	0.2	1.2	1.6	1.0	0.6	3.0	0.5	2.4	0.2	4.5	1.1	1.5	1.2	1.0	2.0
(B) RENTAL	0.5	0.4	0.6	0.5	1.4	0.5	0.0	0.0	4.6	1.2	2.1	1.7	1.5	0.2	0.2	0.5	3.2	2.2	1.2	1.8	1.8	1.6
5. OPERATIONAL SUPPLIES AND EXPENSES	7.8	6.6	8.3	9.5	6.1	6.2	0.0	12.3	3.2	5.9	4.1	6.4	7.7	5.3	7.4	5.2	5.0	5.0	5.2	3.7	4.0	6.2
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	4.4	3.7	3.9	4.1	5.2	3.2	0.0	1.6	0.0	2.0	3.4	2.6	3.0	3.4	5.0	2.2	2.0	2.5	2.2	4.0	3.0	3.3
8. TAXES	1.4	1.7	1.3	1.0	1.2	1.0	0.0	0.0	0.0	1.1	1.1	1.4	1.0	1.5	1.5	1.4	1.3	1.3	1.7	1.2	1.3	1.2
9. RENOVATIONS AND ALTERATIONS	1.2	0.0	1.5	1.6	0.0	0.0	0.0	0.0	0.0	1.1	1.1	0.5	2.0	0.0	0.7	0.0	0.0	0.3	0.5	0.1	0.0	1.0
10. EXTERNAL CONTRACTED SERVICES	1.2	1.0	0.3	0.3	0.2	1.9	0.0	0.0	0.0	2.9	4.4	0.3	0.0	0.4	1.9	1.9	1.4	0.0	0.0	0.0	0.0	1.1
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	0.2	0.4	0.3	0.0	0.0	0.0	2.7	0.0	0.3	0.3	0.3	0.0	0.0	0.5	1.0	1.0	2.3	1.1	0.0	0.0	0.5
12. PRINCIPAL AND INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.3	1.5	0.0	1.0	0.1
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	2.1	2.5	1.6	1.6	4.7	4.0	0.0	0.0	17.4	2.0	4.5	2.7	1.6	4.0	6.4	4.1	3.6	2.7	4.0	2.8	2.4	2.7
16. INTERNAL COST ALLOCATIONS	0.0	-0.0	-2.7	-0.2	-0.8	-0.0	0.0	0.0	0.0	-1.5	-1.9	-0.6	-0.3	-1.1	-0.3	0.0	-1.1	-0.8	-0.2	-2.8	-0.3	-0.9
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	0.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. The extraordinary one-time payment of $3.1 million by Wilfrid Laurier University to the Eastern Canada Synod of the Lutheran Church has been excluded on this percentage analysis schedule.

2. When making comparisons among universities, please refer to the General Caveat and Committee Report.

3. Percentages may not necessarily total 100.0% due to rounding.

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PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974

SCHEDULE 10
OPERATING EXPENSE ANALYSIS

FUNCTIONAL AREA / UNIVERSITY	INSTRUCTION AND RESEARCH			ACAD. SUPPORT			NON-ACADEMIC STUDENT SERVICES	PHYSICAL			TOTAL
	ALL EXCLUDING MEDICINE	MEDICINE	SUB-TOTAL	LIBRARY	ACADEMIC COMPUTING	ACAD. SUB-TOTAL		ADMIN.	PLANT	OTHER	
BROCK	61.1	0.0	61.1	7.1	3.9	72.2	0.0	2.3	8.0	15.0	2.6	100.0
CARLETON	61.5	0.0	61.5	9.4	2.6	73.8	1.6	2.7	7.1	11.6	3.1	100.0
GUELPH EXCL. OMAF	60.5	0.0	60.5	8.6	1.4	68.5	3.2	4.3	5.0	16.1	2.8	100.0
GUELPH INCL. OMAF	62.4	0.0	62.4	9.1	2.4	69.9	1.3	3.3	5.7	17.4	2.3	100.0
LAKEHEAD	60.4	0.0	60.4	7.3	2.2	69.8	2.2	3.3	7.9	14.5	2.3	100.0
LAURENTIAN	62.7	0.0	62.7	7.7	1.5	71.9	1.6	4.7	7.3	11.6	2.8	100.0
ALGOMA (LAURENTIAN)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NIPISSING (LAURENTIAN)	61.5	0.0	61.5	4.8	0.0	66.4	0.0	2.7	19.5	10.8	0.6	100.0
HEARST (LAURENTIAN)	64.2	0.0	64.2	9.0	0.0	73.3	0.0	0.3	12.6	13.1	0.6	100.0
MCMASTER	51.5	10.9	62.4	7.3	2.0	71.8	1.5	2.8	6.1	15.6	2.4	100.0
OTTAWA	55.6	8.4	64.0	7.9	1.5	73.4	2.0	3.1	5.1	13.5	3.0	100.0
QUEEN'S	56.2	10.1	66.3	7.2	2.6	76.3	1.4	3.3	5.2	11.0	2.6	100.0
TORONTO	51.1	12.3	63.4	7.6	4.6	75.6	1.6	2.1	3.3	14.2	3.2	100.0
SCARBOROUGH (TORONTO)	56.8	0.0	56.8	6.5	1.4	64.7	0.0	2.2	10.7	19.7	2.8	100.0
ERINDALE (TORONTO)	58.9	0.0	58.9	6.2	1.1	66.2	0.0	1.3	10.5	19.3	2.7	100.0
TRENT	60.4	0.0	60.4	8.6	1.1	70.1	0.8	4.2	8.7	13.1	3.1	100.0
WATERLOO	58.6	0.0	58.6	8.6	7.3	72.5	1.9	4.9	5.8	12.1	2.8	100.0
WESTERN	55.9	10.4	66.3	7.7	2.7	76.7	1.6	4.2	4.2	10.1	3.2	100.0
WILFRID LAURIER	57.1	0.0	57.1	8.2	1.3	66.6	0.2	6.9	11.3	10.3	4.7	100.0
WINDSOR	62.0	0.0	62.0	8.9	1.5	72.4	1.4	3.0	5.7	15.2	2.2	100.0
YORK	65.6	0.0	65.6	7.9	2.6	76.4	0.8	3.3	4.9	11.8	3.8	100.0
TOTAL ALL UNIVERSITIES	57.2	5.9*	63.1	7.5	3.1	73.6	1.4	3.2	5.4	13.4	2.9	100.0

Notes:
1. The extraordinary one-time payment of $3.1 million by Wilfrid Laurier University to the Eastern Canada Synod of the Lutheran Church has been excluded on this percentage analysis schedule.
2. The figure marked * reflects the percentage of total operating funds expended on Instruction and Research in Medicine. The average of the five universities with medical schools is 10.9%.
3. When making comparisons among universities, please refer to the General Caveat and Committee Report.
4. Percentages may not necessarily total 100.0% due to rounding.

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PROVINCIALLY-ASSISTED UNIVERSITIES IN ONTARIO
PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY TYPE OF FUND AND UNIVERSITY
WITH EFFECT FOR FISCAL YEARS ENDED APRIL 30, 1974

SCHEDULE 2
TOTAL EXPENSE ANALYSIS

UNIVERSITY / TYPE OF FUND	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	ANCILLARY ENTERPRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	OTHER (SPEC. NON-CREDIT)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	87.6	7.9	2.5	1.1	0.9	100.0	90.8	9.2	100.0
CARLETON	81.3	9.6	7.5	1.2	0.3	100.0	90.0	10.0	100.0
GUELPH EXCL. OMAF	74.9	13.4	9.7	1.5	0.5	100.0	84.3	15.7	100.0
GUELPH INCL. OMAF	79.3	10.9	7.5	1.2	0.7	100.0	86.8	13.2	100.0
LAKEHEAD	86.6	8.8	4.1	0.5	0.0	100.0	98.0	2.0	100.0
LAURENTIAN	90.9	5.2	2.5	1.0	0.4	100.0	95.9	4.1	100.0
ALGOMA (LAURENTIAN)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NIPISSING (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	98.5	1.5	100.0
NEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	68.4	10.0	20.3	0.8	0.5	100.0	86.6	13.4	100.0
OTTAWA	85.4	4.8	8.2	1.4	0.2	100.0	89.7	10.3	100.0
QUEEN'S	74.4	8.5	10.4	6.7	0.1	100.0	85.1	14.9	100.0
TORONTO	78.8	2.3	15.9	2.0	1.0	100.0	97.4	2.6	100.0
SCARBOROUGH (TORONTO)	93.6	6.4	0.0	0.0	0.0	100.0	79.8	20.2	100.0
ERINDALE (TORONTO)	93.6	6.4	0.0	0.0	0.0	100.0	76.0	24.0	100.0
TRENT	74.9	19.3	3.0	2.4	0.3	100.0	80.3	19.7	100.0
WATERLOO	75.7	13.2	9.0	1.4	0.8	100.0	96.0	4.0	100.0
WESTERN	75.5	10.4	13.0	0.2	0.9	100.0	96.1	3.9	100.0
WILFRID LAURIER	80.6	16.3	0.7	0.4	0.0	100.0	99.3	0.7	100.0
WINDSOR	88.9	10.4	0.7	0.0	0.0	100.0	96.6	3.4	100.0
YORK	79.3	13.8	5.1	0.5	1.3	100.0	95.1	4.9	100.0
TOTAL ALL UNIVERSITIES	78.0	8.5	10.3	1.0	0.6	100.0	92.2	7.8	100.0

Notes:
1. The extraordinary one-time payment of $3.1 million by Wilfrid Laurier University to the Eastern Canada Synod of the Lutheran Church has been excluded on this percentage analysis schedule.
2. When making comparisons among universities, please refer to the General Caveat and Committee Report.
3. Percentages may not necessarily total 100.0% due to rounding.

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PROVINCIALLY-ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE OF OPERATING REVENUE BY SOURCE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974

SCHEDULE 3A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROCK	CARL.	GUELPH (EXCL. OAFS)	GUELPH (INCL. OAFS)	LAKE.	LAUR.	ALG.	NIP.	MEMST	MCMAS.	OTT.	WATERS	TEN.	SCAR.	TRIN.	YORK	WAT. WEST.	WLU	WIND.	YORK	TOTAL
1. GOVERNMENT GRANTS																					
(A) PROVINCIAL:																					
(A) FORMULA	67.0	73.6	74.0	56.7	69.1	55.9	0.0	32.2	61.1	77.0	70.7	78.8	77.3	62.7	66.0	58.6	75.2	72.2	67.9	71.6	73.1	71.9
(B) PRIN. & INTEREST REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) OTHER	13.0	2.4	2.6	24.0	12.5	18.1	0.0	35.0	6.0	3.0	1.0	1.2	2.8	6.5	7.0	29.8	1.3	3.8	1.2	3.2	2.0	6.0
TOTAL PROVINCIAL GRANTS	79.0	75.0	76.6	81.5	76.5	74.6	0.0	72.3	67.1	80.9	77.6	80.0	81.0	69.4	73.5	74.3	76.6	76.0	69.1	75.0	75.1	78.0
(B) FEDERAL	0.0	0.0	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.4	0.0	0.4	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1
(C) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.4	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.0	0.1
2. FEES (A) TUITION	22.0	21.0	18.2	14.1	18.3	20.5	0.0	24.7	30.5	17.1	17.0	17.2	11.6	27.0	25.0	18.8	18.8	18.4	27.8	21.6	21.6	17.5
(B) OTHER	0.7	1.5	0.8	0.6	0.9	1.5	0.0	0.0	1.0	0.7	1.0	0.7	0.5	0.6	0.6	1.2	-0.1	0.0	1.3	1.1	0.6	0.7
3. LONG TERM DEBT (A) PROVINCIAL	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(B) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.3	0.0	0.0	0.0	0.1	0.3	1.5	0.4	0.4	0.2
5. OTHER	1.1	1.3	4.4	3.8	3.8	4.1	0.0	3.0	1.3	0.9	3.7	1.4	6.0	2.1	0.4	0.7	4.5	4.9	3.4	2.0	1.4	3.4
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	0.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

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PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO
PERCENTAGE ANALYSIS OF TOTAL REVENUE BY TYPE OF FUND BY UNIVERSITY
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974

SCHEDULE 38
TOTAL REVENUE ANALYSIS

UNIVERSITY / TYPE OF FUND	NON-CAPITAL						TOTAL FUNDS		
	OPERATING	ANCILLARY ENTERPRISES	SPONSORED RESEARCH	TRUST AND ENDOWMENT INCOME	OTHER (INCL. INTER-FUND CREDIT)	TOTAL NON-CAPITAL	TOTAL NON-CAPITAL	TOTAL CAPITAL	TOTAL ALL FUNDS
BROCK	88.8	7.5	2.4	1.1	0.2	100.0	82.5	17.5	100.0
CARLETON	89.6	7.6	2.6	1.2	0.4	100.0	89.3	10.7	100.0
GUELPH EXCL. OMAF	73.7	13.0	9.6	3.3	0.5	100.0	84.7	15.3	100.0
GUELPH INCL. OMAF	78.3	10.6	7.8	2.7	0.7	100.0	87.2	12.8	100.0
LAKEHEAD	89.8	8.8	4.0	1.5	0.0	100.0	96.4	3.6	100.0
LAURENTIAN	90.3	5.5	2.7	1.1	0.4	100.0	93.0	7.0	100.0
ALGOMA (LAURENTIAN)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
NIPISSING (LAURENTIAN)	95.3	0.0	0.0	4.7	0.0	100.0	100.0	0.0	100.0
NEARST (LAURENTIAN)	100.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0	100.0
MCMASTER	86.0	9.8	<0.2	1.4	2.6	100.0	88.9	11.1	100.0
OTTAWA	93.4	4.9	0.2	1.3	0.2	100.0	89.2	10.8	100.0
QUEEN'S	79.2	0.6	13.4	6.7	0.1	100.0	87.0	13.0	100.0
TORONTO	78.9	2.4	15.7	2.0	0.9	100.0	93.9	6.1	100.0
SCARBOROUGH (TORONTO)	95.5	4.5	0.0	0.0	0.0	100.0	80.3	19.7	100.0
ERINDALE (TORONTO)	95.3	4.7	0.0	0.0	0.0	100.0	70.1	29.9	100.0
TRENT	79.7	18.3	2.9	3.9	0.2	100.0	80.9	19.1	100.0
WATERLOO	75.1	13.1	9.0	1.8	0.9	100.0	94.1	5.9	100.0
WESTERN	79.5	10.3	12.7	0.5	1.0	100.0	95.5	4.5	100.0
WILFRID LAURIER	86.0	13.1	0.5	0.3	0.0	100.0	98.3	1.7	100.0
WINDSOR	89.8	9.2	0.0	0.0	0.0	100.0	96.8	3.2	100.0
YORK	79.3	13.9	5.4	0.8	1.4	100.0	93.7	6.3	100.0
TOTAL ALL UNIVERSITIES	79.5	8.4	10.2	1.9	0.1	100.0	91.3	8.7	100.0

Notes: 1. When making comparisons among universities, please refer to the General Caveat and Committee Report.

2. Percentages may not necessarily total 100.0% due to rounding.

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Schedule 4

PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO

PERCENTAGE ANALYSIS OF EXPENSES

TOTAL ALL UNIVERSITIES

1970-71 to 1973-74

	12 months 1970-71	10 months 1971-72	12 months 1972-73	12 months 1973-74
I OPERATING EXPENSES BY OBJECT OF EXPENSE				
Salaries and Wages				
Academic Ranks	37.0%	36.9%	38.7%	38.5%
Other Instruction and Research	4.5	5.1	4.1	4.3
Other Salaries and Wages	28.6	28.3	29.4	29.2
Total Salaries and Wages	70.1	70.3	72.2	71.9
Fringe Benefits	5.8	6.2	6.7	6.8
Total Salaries and Benefits	75.9	76.5	78.9	78.7
Books and periodicals	2.9	2.9	2.5	2.4
Furniture and Equipment				
Purchase	3.2	3.3	2.2	2.0
Rental	1.6	1.5	1.6	1.6
Operational Supplies and Expenses	7.2	7.2	6.3	6.2
Utilities	3.0	3.3	3.3	3.3
Taxes	0.7	0.7	0.7	1.2
Renovations and Alterations	1.5	1.0	1.0	1.0
Externally Contracted Services	0.8	0.8	1.0	1.1
Scholarships, Bursaries, Etc.	0.2	0.3	0.4	0.5
Principal and Interest Repayments	0.2	0.1	0.1	0.1
Miscellaneous	3.6	3.2	3.0	2.7
Internal Cost Allocations	-0.8	-0.8	-1.0	-0.9
TOTAL	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA				
Instruction and Research	62.7%	62.3%	63.3%	63.1
Library	7.9	7.9	7.5	7.5
Academic Computing		3.3	3.2	3.1
Total Instruction, Library, Ac. Comp.	4.5 1/	73.5	74.0	73.6
Non-Academic Computing		1.7	1.4	1.4
Student Services	2.5	2.8	3.0	3.2
Administration	5.9	5.5	5.5 2/	5.4
Physical Plant	14.6	14.5	13.5 2/	13.4
Other	1.9	2.0	2.6 2/	2.9
TOTAL	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND				
Non-Capital				
Operating	79.0%	79.6%	79.4%	78.8
Ancillary Enterprises	7.8	8.1	8.0	8.5
Sponsored Research	11.2	10.3	10.7	10.5
Trust and Endowment	1.3	1.4	1.3	1.6
Other (including non-credit)	0.7	0.6	0.6	0.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%
Total Funds				
Non-Capital	75.1%	77.6%	84.7%	92.2
Capital	24.9	22.4	15.3	7.8
	100.0%	100.0%	100.0%	100.0%

1/ Not apportioned in 1970-71.

2/ Payments in lieu of municipal taxes classified as "Other" in 1972-73 were previously included in "Physical Plant". Total payments represented 0.6% of total operating expenses in 1972-73.

Schedule 5

PERCENTAGE ANALYSIS OF REVENUES

TOTAL ALL UNIVERSITIES

1970-71 to 1973-74

	12 months 1970-71	10 months 1971-72	12 months 1972-73	12 months 1973-74
I OPERATING REVENUE BY SOURCE OF REVENUE				
Government Grants				
Provincial				
Formula	73.2%	73.5%	73.7%	71.9%
Other	6.9	5.7	5.1	6.0
Total Provincial Grants	80.1	79.2	78.8	78.0
Federal	0.3	0.2	0.2	0.1
Other	0.1	0.1	0.1	0.1
Fees				
Tuition	15.3	16.8	17.2	17.5
Other	0.9	0.8	0.7	0.7
Gifts, Donations, & Non-Government Grants	0.3	0.2	0.2	0.2
Other	3.0	2.7	2.8	3.4
TOTAL	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND				
Non-Capital				
Operating	78.9%	79.4%	79.4%	78.5%
Ancillary Enterprises	7.8	8.1	7.8	8.4
Sponsored Research	11.2	10.1	10.6	10.5
Trust and Endowment	1.4	1.7	1.5	1.9
Other (including non-credit)	0.7	0.7	0.7	0.8
Total Non-Capital	100.0%	100.0%	100.0%	100.0%
Total Funds				
Non-Capital	75.2%	78.3%	84.4%	91.3%
Capital	24.8	21.7	15.6	8.7
Total All Funds	100.0%	100.0%	100.0%	100.0%

FINANCIAL REPORTING OF THE TOTAL REVENUE AND EXPENSES OF THE UNIVERSITIES OF ONTARIO FOR THE COUNCIL OF ONTARIO UNIVERSITIES AND THE MINISTRY OF COLLEGES AND UNIVERSITIES FOR THE FISCAL YEAR ENDED APRIL 30TH 1974

GENERAL

The reporting format includes the display of the revenue and expenses of all "funds" of the universities as well as the detail by "functional areas" within the operating expenses. The normal criteria for placement of a particular revenue or expense within a "fund" on the report form is the same as that used within the financial records and/or the financial statement of the university. For example, investment income or Canada Council grants for library books may be shown in 'trust' funds in one university or in capital funds in another university. On the reporting form follow the same identification. However, where a definition specifically requires the placing of items, these should be shown under the appropriate heading regardless of the practice at the university, for example Health Services and Athletics are to be shown under "Student Services" even though they may be carried as Ancillary Enterprises by the university.

It is important to note that the "operating expenses" and "total expenses" of the university should include within the objects ALL expenses, even though the expenses may have been charged to reserves or appropriations on the financial records or financial statements of the university. Transfers should not be made from reserves or appropriations to revenue, as this would result in the reporting of the same revenue upon more than one occasion and, similarly, transfers to reserves and appropriations should NOT be shown as expenses. For further reference see the paragraph on "Reconciliation" on page 19.

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Separate provision has not been made for showing cost recoveries from external sources because to require this method of reporting could lead to distortion of both revenue and expense under certain circumstances. It is recommended that the items should be handled using one of two methods, viz. -

(1) Show expenses at gross and take "recovery" into revenue.

(2) Show expenses at 'net' i.e. recovery would not show on the reporting form at all.

Examples of the above would be -

(1) Computer service sales to outside organizations.

(2) Sale of central services (e.g. power, heat, etc.) to external institutions.

The criteria for using either (1) or (2) above would be the true and/or comparable reflection of the results, e.g. the costs of the computer centre are primarily for educational purposes and the recovery as revenue is an assist to the university financing. Conversely the sale of power, heat, etc. may depict an overbuilt/over-cost situation which if included at gross would distort the ratio of the expense in the operational area.

Pages A4, A5 and A6 of the reporting forms have been provided to display the "material" items contained within three specific objects of expense. In addition to the foregoing details, you are asked to comment on all "material" extraordinary or non-recurring items included in the functional and/or fund areas. This reporting can be done on an attached supplementary schedule showing the necessary details, identifying the object of expense, the functional or fund area and reconciling the total to the amount shown on the report. As has been stated previously, one of the objects of this reporting is to achieve a true measure of comparability and only by full identification can the extraordinary or non-recurring items be given their

true consideration.

Submission of the report for the fiscal period ending April 30th 1974 is required by August 1st 1974 on the following basis:

One copy to: Council of Ontario Universities,
130 St. George Street,
Suite 8039,
Toronto, Ontario.
M5S 2T4

One copy to: Ministry of Colleges and Universities,
Mowat Block,
Queen's Park,
Toronto, Ontario.
Attn: Mr. Benson A. Wilson

Separate reporting forms will be used for the submission of 1974-75 budget information and the submission is required to cover "operating" revenue and expenses only. The Guidelines and Definitions attached hereto will also apply to the budget submissions, however reference should be made to the notes accompanying the budget forms for clarification in the combining of certain objects of expense for the budget reporting.

GUIDELINES AND DEFINITIONS

A. OPERATING EXPENSES - FUNCTIONAL AREAS (Page A1 of the financial reporting forms)

1. Instruction and Research - all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and Research.

   Note: Costs attributable to the Faculty of Medicine are to be shown in the designated column at the net cost to the university, i.e. recoveries from the Ontario Hospital Commission will be deducted before expenses are entered on the report and will not show as a lump sum offset or as revenue. The expenses of all other areas of Instruction and Research including Health Sciences other than the Faculty of Medicine will be shown in the designated column and a sub-total of Instruction and Research entered in the third column of the report.

2. Library - the institution's main library, branch, faculty or departmental libraries, all purchases of books and periodicals from Operating Expenses should be shown under this functional heading.

3. Computing - costs of all campus computing and electronic data processing installations charged to operating expenses, including the Computing Centre and installations in faculties, schools, departments and other functional areas. If an institution employs a chargeout system of computing costs to users, the expenses should be drawn together and reported under this column. Having drawn together under this function the total costs of computing and EDP installations, an allocation is required

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of the total operating expenses between "Academic" (Instruction and Research and Library) and "Non-academic". The allocation should be reported in the space provided at the bottom of the Financial Reporting form for Operating Expenses. Note: The total of the operating function must be distributed as indicated in order that the breakdown may be included in the summary reporting.

There may be allocations to other Funds of part of the total computer costs and the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers. This will apply, for example, to charges made to Sponsored Research funds and by making the transfers the function will show the net charge to operating which is then to be allocated.

At the present time the study of computer chargeout systems and cost allocations is still proceeding and further definitions relating to the allocation of computing costs will be forthcoming for future reporting.

4. Student Services - costs of services provided to students by the university in addition to direct teaching, research and administrative services and will include Health Services, Counselling, Athletics, Dean of Men or Women, Placement Services, Student Housing Services, Grants to Student Organizations, Student Programme Costs, e.g. Cultural, Music, Drama, Student Centre costs, Co-ordination. These services may be provided out of general university revenue or wholly or in part by a specific charge included in the incidental fee structure.

Do not include Student Activity Fees collected and turned over to

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Student Councils or Federations where the university is acting in an agency capacity. If any of the foregoing items are carried as Ancillary Enterprises on the statements of the university, the revenue and expenses should be transferred to this functional area for purposes of this report.

5. Administration - costs of the Offices of the President and Vice-Presidents, the Registrar, Research Administration, Board of Governors and Secretariat, Finance and Accounting, Personnel and Purchasing, Institutional Research, Senate Office, etc.

6. Physical Plant - costs of physical facilities, including planning and physical operations, university engineers, maintenance, security and protective services, and all utilities charged to operating expenses. (Please note definition for Utilities on Page 9). If a chargeout system is employed, the expenses should be drawn together and reported under this function, particularly as this relates to renovations and alterations (please see definition of Renovations and Alterations object of expense on Page 9).

7. Other - all other expenses including the Development Office, Alumni Office, Public Relations, Legal, Audit, Convocations and Ceremonies, Insurance, etc.

Please note - The revenue and expenses for non-credit programmes are to be shown under "Other" Funds and not in the Operating Expenses totals.

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B. OBJECTS OF EXPENSES - (Pages A1 and A2 of the financial reporting forms).

1. Salaries and Wages

(i) Academic Ranks - Salaries paid to academic staff from Lecturers to Deans inclusive in faculties, academic departments, summer schools, credit extension courses and other academic functions. Include here all salaries paid to full-time or part-time staff with academic rank, including all payments for leave of absence or sabbatical.

(ii) Other Instruction and Research - include all payments to instructors, tutors, markers, demonstrators, teaching assistants, student research assistants, invigilators, clinical assistants, post-doctoral fellows and other non-ranked (below the rank of lecturer) staff engaged in instruction and research.

Note: Salaries paid from Sponsored Research funds are to be shown under that Fund column and in the sub-object of expense, i.e. 1(i) or 1(ii), according to the rank and/or classification of the recipient.

(iii) Other Salaries and Wages - include all salaries, wages and payments to non-instructional staff (support staff) including technicians, research assistants other than registered students, clerical and secretarial, administrative, physical plant personnel, etc.

Note: All salaries for functions other than instruction and research are to be included in this object even though an individual may hold the equivalent of an academic rank, for example, certain professional librarians or Computing Centre personnel.

2. Fringe Benefits - the institution's contributions with respect to salaries included in items 1 and 2 for pensions, group life insurance, salary continuance insurance and other costs of a benefit programme along with costs of Workmen's Compensation, free tuition and Unemployment Insurance but excluding memberships or other perquisites of employment.

3. Books and Periodicals - all purchases of books, periodicals, microfilms, microfische and other reference materials, including costs of bookbinding, with respect to the institution's main library, branch and faculty or departmental libraries and departments. In the reporting of Operating Expenses the acquisition of books and periodicals should all show under the functional area of library.

4. Furniture and Equipment - under the appropriate sub-heading of "Purchase" or "Rental", include here all expenses for furniture and equipment, including laboratory equipment, administrative equipment and furnishings, copying and duplicating equipment, computing equipment, maintenance equipment and all items which are normally classified as a fixed asset or the cost of which will benefit the area for more than one fiscal year even if the cost is not capitalized in the records of the university.

5. Operational Supplies and Expenses - include in this object all expenses for supplies which will normally be consumed within the fiscal year, including postage, reproducing, publications, long distance telephone charges, repair materials, maintenance supplies, etc.

6. Cost of Goods Sold - to be used in circumstances of revenue producing activities where inventory method of accounting is normally used, e.g.

Bookstore, Food Services, etc. This object is to include the laid down cost of goods purchased for resale only and the remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, the total cost of the contract should be included in the object "External Contracted Services". Your attention is drawn to Page 10 Item 10 particularly as this relates to the contracting of services under ancillary enterprises.

7. Utilities - expenses for fuel, electricity, water, gas, telephone equipment and rental costs. Note that under Operating Expenses the cost of utilities is to be included in total under the functional area Physical Plant.

8. Taxes - include here all property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds. Do not include taxes paid in relation to space rental but include with other costs of space rental under Miscellaneous.

   Note: Compensatory grants paid by the Province in lieu of municipal taxes are to be shown in "Other" functional area of Operating Expenses. Payments for municipal services (e.g. garbage disposal, fire protection) out of operating funds are to be shown in the functional column "Physical Plant".

9. Renovations and Alterations - include expenses for renovations and alterations to existing university space but exclude expenses of maintenance, repair or refurbishing. This object is intended to include all expenses of renovations and alterations whether internally performed or

externally contracted.

If externally contracted include in this object and do NOT include under "External Contracted Services" object. If internally performed, the total costs including labour and material should be brought together in this object.

Note: Repairs and refurbishing are not to be included in this object. The costs of labour, materials or external contracted services for repairs and refurbishing are to be shown in their own objects.

10. External Contracted Services - include here all expenses for services contracted to external agencies and distributed in the functional and/or fund areas. Examples would be cleaning contracts and security services under physical plant, computing services under computing, food services under ancillary enterprises, etc. It should be noted that where food services are contracted, the contract amount should be shown under this object and not under cost of goods sold or other objects even though the contractor may provide a breakdown. Do NOT include contracts for renovations and alterations which should be shown under the object "Renovations and Alterations".

Please use Page A4 of financial reporting forms to show details of the services contracted, adding to the amount shown in each column of the report.

11. Scholarships, Bursaries, etc. - include here only payments to students. Do not include administrative costs which should be shown within their own object under the Student Services function.

12. Principal and Interest Repayments - include here all principal and interest repayments on university debts. For purposes of this reporting, the OUCAC repayments, both principal and interest, will appear under the Capital Fund column - as will the revenue. Where repayments are made as debt retirement for Ancillary Enterprise assets, show the repayment under the Ancillary Enterprise fund, i.e. do not make an inter-fund allocation to capital even though in the university financial statement the repayment may be made through the capital account.

13. Land and Site Services - include here acquisition costs and land improvements including landscaping, sewers, roads, etc. Also include fees and planning costs relative to the direct expenses.

14. Buildings - include here all expenses which are normally considered part of the construction cost, separating out furniture and equipment and site services from the total contract for inclusion in their specific objects of expenses, where applicable. Include all fees and planning costs relative to the expenses apportioned to this object.

15. Miscellaneous - include here expenses not included in any other object, examples of which would be recruitment, travel, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land including property taxes paid thereon, etc. Do not include under this object expenses which can be properly identified as belonging to another object, particularly those which fall within the category of operational supplies and expense. Please use Page A5 of the

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financial reporting forms to show details by description and amount of the items included in this object.

16. Internal Cost Allocation - this object is intended only for internal transfers of costs between funds. Wherever possible or feasible direct allocation of expenses should be reported in the Funds and this object should not be used for bookkeeping expediency.

Within the Total Operating Expenses all objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds" as they affect the functional areas. On page A1 of the reporting forms, i.e. Operating Expenses, the object will cross-add to a total "net" transfer in or out of the operating fund. On page A2 of the reporting forms, i.e. Expenses, the object must cross-add to Nil.

It is the intention that Objects of Expenses, other than internal cost allocations, will add across the form and the total column will indicate the true cost or expense of the university. The internal cost allocation object should therefore not be used for the distribution of identifiable objects and only used where the specific "transfer" is not identifiable, for example, the transfer of a percentage charge to Ancillary Enterprises from Administration.

Please use page A6 of the financial reporting forms to show the description and gross amounts of internal cost allocations, adding to the "net" in each column of the report.

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C. FUNDS - (Page A2 of the financial reporting forms)

1. Operating - the amounts shown for each object of expense in the operating fund expense column will be transferred from the "total" column on the operating expense report. For the purposes of this report, the operating fund column will include all revenue and expenses which the university considers as "operating".

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2. Ancillary Enterprises - are traditionally services provided supplementary to the primary function of Instruction and Research and, although they may be an integral part of university total operations, they should be reported separately in order that their inclusion will not distort the comparability of financial reporting upon Instruction and Research and its directly supportive costs. The separation also follows generally accepted practices of university accounting.

Include here all revenue and expenses from "sales producing" non-teaching areas, including Bookstore, Food Services, Residences, parking, University Press - publishing, property rentals, university facility rentals, theatres, etc. Although a "fee" may be charged for residences, parking, etc., these are considered of a "sales producing" or voluntary type revenue and are therefore not to be confused with Student Services. (See definition of Student Services on Page 5 of the Guidelines).

To reflect properly the operations of Ancillary Enterprises the financial reporting of the Enterprises should include all material direct and indirect expenses, including a reasonable apportionment of university administrative and management charges.

Provisions for depreciation, amortization or replacement of assets are

considered as transfers to reserves or appropriations and should not be shown as expenses in the year. The reported costs for Ancillary Enterprises should include only the actual expenses for the year and will include expenses which may have been charged to reserves or appropriations in the financial records of the institutions (see also reference to treatment of reserves and appropriations on Page 1 of the Guidelines).

Expenses of replacement and/or additional furniture and equipment and capital debt repayment borne directly from Ancillary Enterprise revenue are to be shown under this Fund column in their respective objects. The costs of buildings, furniture and equipment, etc., provided to Ancillary Enterprises from Capital Fund revenues, including revenues relating to mortgages and debentures, are to be shown under the Capital Fund column.

3. Sponsored Research Fund - the standard definition as used in the CAUBO reports applies to the revenue and expenses shown in this fund column. Overhead charges by the university will show either in the specific object or, if applied on a percentage or in a calculated fashion, will show in the object "Internal Cost Allocations". As for normal financial statement reporting, the revenue will be reported only to the extent that expenses are incurred and there will therefore not be an excess of revenue over expense for this fund.

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4. Other Funds - include in this fund all non-credit revenues and expenses along with any other items that will not classify under the remaining headings. Use the definition of non-credit as for reporting under the Federal-Provincial Fiscal Arrangements Act.

5. Trust and Endowment Funds _ the income and expenses will apply to the "Income" from trust and endowments only and capital receipts and investments will not be shown on this report. The revenue and expenses of this fund may in fact be shown on this report as a "source and application" of trust and endowment income.

6. Capital - include all revenue and expenses normally carried in the capital funds in the financial records and financial statements of the university, except where amounts are transferred from other funds for purposes of offsetting capital expenses, e.g. where Ancillary Enterprise debt retirement is carried in the capital funds and capital income reflects the transfer from Ancillary Enterprises, for purposes of this report, the revenue and expense should be excluded from capital and shown as an expense only under the Ancillary Enterprise fund.

See also reference to Capital expenses for Ancillary Enterprises in Item 2, Page 13.

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7. Total - a cross total of all revenue items is required along with a cross addition of the total revenue of the university. Total expenses from "current" funds are to be carried forward to page A3 from page A2 and the "excess of revenue over expenses" is to be completed for the Operating, Ancillary Enterprises, Sponsored Research, Other and Sub-total columns. The total expenses for Capital and Trust and Endowment have not been brought forward because the comparison with revenue is not meaningful except as it reflects a source of application of funds and does not relate to the financial statements other than upon the balance sheet.

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D. TOTAL REVENUE - (Refer to page A3 of the financial reporting forms)

1. Government Grants - to include all grants from government and government agency sources.

(i) Provincial - home province only.

(a) Formula - include basic grant only. Do not include extra-formula grants such as emerging grants, bilingual grants or municipal tax grants, etc.

(b) Principal and Interest Repayment - refers to repayment on OUCAC debentures or other grants received from the province directly for debt retirement. For purpose of this reporting, both interest and principal are to be shown under the Capital Fund column, as are the expenses.

(c) Other - all other provincial grants including emerging, bilingual, municipal tax, temporary accommodation, O.D.A.F., etc.

(ii) Federal - all grants from the Government of Canada or its agencies, including C.I.D.A., Commonwealth Scholarships, Department of Industry, etc.

(iii) Other - all other government or government agency grants, e.g. municipal, county, foreign, etc.

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2. Fees

(a) Tuition - for credit and non-credit tuition fees only, do not include incidental fees.

(b) Other - all other fees assessed to students, including Health Services and Athletics (to be shown in the "Operating" column) and residences, including both room and board, etc. (to be shown in the "Ancillary Enterprises" column), but excluding fees collected and turned over to student-controlled and administered areas such as Student Council or Federation. Fees assessed to students will include charges for deferred or instalment payment, late registrations, lockers, etc.

3. Long-Term Debt

(a) Provincial - include amounts received from OUCAC for which debentures are issued.

(b) Other - e.g. C.M.H.C., etc.

4. Gifts, Donations and Non-Government Grants - include amounts received from companies, foundations, charitable institutions, associations, etc.

5. Other - include all other revenue such as receipts from sales in Ancillary Enterprises, income from investments, parking fees and fines, use of university facilities, rentals from property purchased from endowed funds, sale of computer services, etc.

Note: The number of full-time equivalent, full-time and part-time undergraduate students and the number of full-time equivalent, full-time and part-time graduate students, along with the number of eligible BIUs for each category, as reported to the Ministry of Colleges and Universities on form UAR1, should be inserted in the space provided at the bottom of the revenue reporting form.

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E. RECONCILIATION

The sub-total for excess of revenue over expenses, including the Operating Ancillary Enterprise and Other funds, should be reconciled to the Revenue and Expense statement of the university on a separate report to be attached to the printed forms. It will be necessary in the reconciliation to show appropriations and reserves which have not been shown on the face of the reports, in such a manner that these may easily be cross-referenced to the financial statements of the university. Where a separate statement of surplus or deficit is carried by the university, details of that statement should also be shown under the reconciliation of this report, particularly as this may apply to the adjustment for appropriations and/or reserves through the surplus and/or deficit account.

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3550	0	3550	0	0	0	0	0	0	3550
(II) OTHER INSTRUCTION AND RESEARCH	298	0	298	0	0	0	0	0	0	298
(III) OTHER SALARIES AND WAGES	530	0	530	302	146	112	485	521	20	2116
TOTAL SALARIES AND WAGES	4378	0	4378	302	146	112	485	521	20	5964
2. FRINGE BENEFITS	400	0	400	34	15	11	52	58	2	572
TOTAL SALARIES AND BENEFITS	4778	0	4778	336	161	123	537	579	22	6536
3. BOOKS AND PERIODICALS	0	0	0	231	0	0	0	0	0	231
4. FURNITURE AND EQUIPMENT (A) PURCHASE	21	0	21	2	102	0	3	1	0	129
(B) RENTAL	0	0	0	10	23	0	2	5	0	40
5. OPERATIONAL SUPPLIES AND EXPENSES	314	0	314	23	46	54	92	95	38	662
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	371	0	371
8. TAXES	0	0	0	0	0	0	0	0	118	118
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	100	0	100
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	99	0	99
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	60	0	60	2	2	15	43	16	44	182
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	5173	0	5173	604	334	192	677	1266	222	8468

COMPUTING COSTS: ACADEMIC 334
NON-ACADEMIC 0
TOTAL 334

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	3550	0	0	0	3550	0	0	3550
(II) OTHER INSTRUCTION AND RESEARCH	298	0	115	0	413	15	0	428
(III) OTHER SALARIES AND WAGES	2116	175	0	81	2372	0	0	2372
TOTAL SALARIES AND WAGES	5964	175	115	81	6335	15	0	6350
2. FRINGE BENEFITS	572	18	3	2	595	0	0	595
TOTAL SALARIES AND BENEFITS	6536	193	118	83	6930	15	0	6945
3. BOOKS AND PERIODICALS	231	0	0	0	231	0	0	231
4. FURNITURE AND EQUIPMENT (A) PURCHASE	129	2	20	0	151	3	266	420
(B) RENTAL	40	0	0	0	40	0	0	40
5. OPERATIONAL SUPPLIES AND EXPENSES	646	50	102	6	804	7	0	811
6. COST OF GOODS SOLD	0	304	0	0	304	0	0	304
7. UTILITIES	389	67	0	0	456	0	0	456
8. TAXES	118	0	0	0	118	0	0	118
9. RENOVATIONS AND ALTERATIONS	100	0	0	0	100	0	0	100
10. EXTERNAL CONTRACTED SERVICES	99	5	0	0	104	0	0	104
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	83	0	83
12. PRINCIPAL AND INTEREST REPAYMENTS	0	136	0	0	136	0	0	136
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	719	719
15. MISCELLANEOUS	180	3	0	0	183	0	0	183
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	9450	760	240	89	9557	108	985	10650

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BROCK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	5443	0	0	0	5443	0	0	5443
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1199	0	25	0	1224	0	0	1224
TOTAL PROVINCIAL GRANTS	6642	0	25	0	6667	0	0	6667
(II) FEDERAL	0	0	202	0	202	25	0	227
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1986	0	0	23	2009	0	0	2009
(B) OTHER	61	312	0	0	373	0	0	373
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2025	2025
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	13	0	13	33	9	55
5. OTHER	96	426	0	0	524	50	72	646
TOTAL REVENUE	8785	740	240	23	9788	108	2106	12002
TOTAL EXPENSES (FORWARDED FROM A2)	8468	760	240	89	9557			
EXCESS OF REVENUE OVER EXPENSES	317	-20	0	-66	231			

PER UAR-1

NUMBER ELIGIBLE BIU'S

UNDERGRADUATE	- FULL-TIME FTE	2231.0	3000.5
	- PART-TIME FTE	1003.5	1349.1
GRADUATE	- FULL-TIME FTE	47.0	136.4
	- PART-TIME FTE	1.2	7.5
TOTAL		3282.7	4493.5

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	11455	0	11455	0	0	0	0	0	0	11455
(II) OTHER INSTRUCTION AND RESEARCH	1408	0	1408	0	0	0	0	0	0	1408
(III) OTHER SALARIES AND WAGES	2215	0	2215	1516	640	521	1590	1301	176	7959
TOTAL SALARIES AND WAGES	15078	0	15078	1516	640	521	1590	1301	176	20822
2. FRINGE BENEFITS	1338	0	1338	151	57	41	157	152	19	1915
TOTAL SALARIES AND BENEFITS	16416	0	16416	1667	697	562	1747	1453	195	22737
3. BOOKS AND PERIODICALS	0	0	0	915	0	0	0	0	0	915
4. FURNITURE AND EQUIPMENT (A) PURCHASE	275	0	275	61	302	1	38	11	0	688
(B) RENTAL	0	0	0	7	89	0	0	7	2	105
5. OPERATIONAL SUPPLIES AND EXPENSES	671	0	871	72	208	163	199	312	91	1916
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1087	0	1087
8. TAXES	0	0	0	0	0	0	0	17	478	495
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	476	0	476
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	62	0	0	0	62
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	8	0	0	0	8
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	408	0	408	28	15	8	93	24	147	723
16. INTERNAL COST ALLOCATIONS	4	0	4	0	-6	-2	-17	10	2	-9
TOTAL	17974	0	17974	2750	1305	802	2060	3397	915	29203
COMPUTING COSTS: ACADEMIC					829					
NON-ACADEMIC					476					
TOTAL					1305					

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING DEP-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	11435	0	34	17	11506	0	0	11506
(II) OTHER INSTRUCTION AND RESEARCH	1408	0	1094	52	2554	0	0	2554
(III) OTHER SALARIES AND WAGES	7959	582	294	26	8861	0	0	8861
TOTAL SALARIES AND WAGES	20822	582	1422	95	22921	0	0	22921
2. FRINGE BENEFITS	1915	43	26	8	1992	0	0	1992
TOTAL SALARIES AND BENEFITS	22737	631	1448	97	24913	0	0	24913
3. BOOKS AND PERIODICALS	915	0	0	0	915	0	16	931
4. FURNITURE AND EQUIPMENT (A) PURCHASE	688	21	291	0	1000	0	679	1679
(B) RENTAL	105	0	0	0	105	0	0	105
5. OPERATIONAL SUPPLIES AND EXPENSES	1916	250	625	17	2848	0	0	2848
6. COST OF GOODS SOLD	0	797	0	0	797	0	0	797
7. UTILITIES	1087	274	0	0	1361	0	0	1361
8. TAXES	495	5	0	0	500	0	0	500
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	138	138
10. EXTERNAL CONTRACTED SERVICES	476	871	0	0	1347	0	0	1347
11. SCHOLARSHIPS, BURSARIES, ETC.	62	0	0	0	62	449	0	511
12. PRINCIPAL AND INTEREST REPAYMENTS	8	453	0	0	461	0	0	461
13. LAND AND SITE SERVICES	0	82	0	0	82	0	333	415
14. BUILDINGS	0	0	0	0	0	0	2829	2829
15. MISCELLANEOUS	723	18	341	0	1082	0	0	1082
16. INTERNAL COST ALLOCATIONS	-9	3	6	0	0	0	0	0
TOTAL	29203	3449	4711	114	35473	449	3995	39917

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: CARLETON

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	20950	0	0	0	20950	0	0	20950
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	580	0	144	0	724	0	0	724
TOTAL PROVINCIAL GRANTS	21530	0	144	0	21674	0	0	21674
(II) FEDERAL	0	0	2320	0	2320	0	0	2320
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	6269	0	0	114	6383	0	0	6383
(B) OTHER	532	1323	0	0	1855	0	0	1855
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	4273	4273
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	1	0	247	0	248	196	15	459
5. OTHER	374	2111	0	19	2504	441	0	2945
TOTAL REVENUE	28706	3434	2711	133	34984	637	4288	39909
TOTAL EXPENSES (FORWARDED FROM A2)	29203	3445	2711	114	35473			
EXCESS OF REVENUE OVER EXPENSES	-497	-11	0	19	-489			

PER UAM-1

		NUMBER ELIGIBLE	AIU'S
UNDERGRADUATE	- FULL-TIME FTE	7686.5	10106.0
	- PART-TIME FTE	2317.5	2712.4
GRADUATE	- FULL-TIME FTE	634.0	2197.1
	- PART-TIME FTE	192.2	445.4
TOTAL		10790.2	15460.9

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ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

FUNCTIONAL AREA: OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	11191	0	11191	0	0	0	0	0	0	11191
(II) OTHER INSTRUCTION AND RESEARCH	1296	0	1296	0	0	0	0	0	0	1296
(III) OTHER SALARIES AND WAGES	3156	0	3156	1163	884	914	1112	3334	254	10817
TOTAL SALARIES AND WAGES	15643	0	15643	1163	884	914	1112	3334	254	23304
2. FRINGE BENEFITS	1444	0	1444	56	74	73	102	309	21	2119
TOTAL SALARIES AND BENEFITS	17087	0	17087	1459	958	987	1214	3643	275	25423
3. BOOKS AND PERIODICALS	0	0	0	657	0	0	0	0	0	657
4. FURNITURE AND EQUIPMENT (A) PURCHASE	636	0	636	22	43	8	7	80	2	798
(B) RENTAL	0	0	0	23	165	0	0	7	0	195
5. OPERATIONAL SUPPLIES AND EXPENSES	1187	0	1187	117	336	195	301	349	100	2645
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1247	0	1247
8. TAXES	0	0	0	0	0	0	0	0	400	400
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	475	0	475
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	94	0	94
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	112	0	0	0	112
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	268	0	268	20	15	66	55	12	71	509
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-53	0	0	-790	-10	-853
TOTAL	19178	0	19178	2058	1464	1370	1577	5117	898	31702

COMPUTING COSTS: ACADEMIC 438
NON-ACADEMIC 1026
TOTAL 1464

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	11191	0	0	34	11225	0	0	11225
(II) OTHER INSTRUCTION AND RESEARCH	1296	0	800	29	2125	0	0	2125
(III) OTHER SALARIES AND WAGES	10817	1261	1533	27	13638	41	0	13679
TOTAL SALARIES AND WAGES	23304	1261	2333	90	26988	41	0	27029
2. FRINGE BENEFITS	2119	89	40	5	2261	1	0	2262
TOTAL SALARIES AND BENEFITS	25423	1350	2361	95	29249	42	0	29291
3. BOOKS AND PERIODICALS	657	0	0	0	657	0	0	657
4. FURNITURE AND EQUIPMENT (A) PURCHASE	798	48	453	0	1299	12	370	1681
(B) RENTAL	195	0	0	0	195	0	0	195
5. OPERATIONAL SUPPLIES AND EXPENSES	2645	482	1000	107	4234	354	0	4588
6. COST OF GOODS SOLD	0	1153	0	0	1153	0	0	1153
7. UTILITIES	1247	0	0	0	1247	0	0	1247
8. TAXES	400	23	0	0	423	0	0	423
9. RENOVATIONS AND ALTERATIONS	475	75	0	0	550	0	0	550
10. EXTERNAL CONTRACTED SERVICES	94	0	0	0	94	0	0	94
11. SCHOLARSHIPS, BURSARIES, ETC.	112	0	0	0	112	11	0	123
12. PRINCIPAL AND INTEREST REPAYMENTS	0	1693	0	0	1693	0	155	1848
13. LAND AND SITE SERVICES	0	0	0	0	0	0	718	718
14. BUILDINGS	0	0	0	0	0	204	6637	6841
15. MISCELLANEOUS	505	17	220	25	777	0	0	777
16. INTERNAL COST ALLOCATIONS	-533	210	43	0	0	0	0	0
TOTAL	31726	26851	4155	227	41693	623	7180	50166

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	23292	0	0	0	23292	0	0	23292
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	829	0	417	0	1246	0	100	1346
TOTAL PROVINCIAL GRANTS	24121	0	417	0	24538	0	100	24638
(II) FEDERAL	0	0	3050	0	3050	0	0	3050
(III) OTHER	0	0	13	0	13	0	82	95
2. FEES (A) TUITION	5730	0	0	200	5930	0	0	5930
(B) OTHER	247	4220	0	0	4467	0	0	4467
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	7129	7129
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	623	0	623	983	202	1808
5. OTHER	1308	1321	0	0	2709	407	185	3301
TOTAL REVENUE	31406	5541	4103	200	41330	1390	7698	50418
TOTAL EXPENSES (FORWARDED FROM A2)	31702	5651	4103	227	41683			
EXCESS OF REVENUE OVER EXPENSES	-216	-110	0	-27	-353			

PER UAH-1

		NUMBER ELIGIBLE FTE'S	
UNDERGRADUATE	- FULL-TIME FTE	1544.0	14717.6
	- PART-TIME FTE	264.5	346.1
GRADUATE	- FULL-TIME FTE	520.0	2161.8
	- PART-TIME FTE	34.2	141.9
TOTAL		1362.7	17367.6

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EXPENDITURES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH EXCL. OMAF

FUNCTIONAL AREA: / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	13512	0	13512	0	0	0	0	0	0	13512
(II) OTHER INSTRUCTION AND RESEARCH	1535	0	1535	0	0	0	0	0	0	1535
(III) OTHER SALARIES AND WAGES	5496	0	5496	1163	942	914	1684	4503	254	14956
TOTAL SALARIES AND WAGES	20543	0	20543	1163	942	914	1684	4503	254	30003
2. FRINGE BENEFITS	1895	0	1895	96	79	73	156	417	21	2737
TOTAL SALARIES AND BENEFITS	22438	0	22438	1259	1021	987	1840	4920	275	32740
3. BOOKS AND PERIODICALS	0	0	0	657	0	0	0	0	0	657
4. FURNITURE AND EQUIPMENT (A) PURCHASE	827	0	827	42	46	8	11	108	2	1024
(B) RENTAL	0	0	0	23	175	0	0	10	0	208
5. OPERATIONAL SUPPLIES AND EXPENSES	2159	0	2159	117	356	195	460	471	160	3920
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1684	0	1684
8. TAXES	0	0	0	0	0	0	0	0	400	400
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	641	0	641
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	127	0	127
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	112	0	0	0	112
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0	
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	351	0	351	20	11	54	51	16	105	668
16. INTERNAL COST ALLOCATIONS	0	-	0	0	-33	0	-42	-740	-19	-895
TOTAL	25775	0	25775	2156	1563	1372	2360	7197	933	41286

CAPITAL COSTS: ACADEMIC 1000
NON-ACADEMIC 557
TOTAL 1563

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OAAF

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	13512	0	C	80	13592	0	0	13592
(II) OTHER INSTRUCTION AND RESEARCH	1535	C	800	30	2365	0	0	2365
(III) OTHER SALARIES AND WAGES	14956	1261	1533	52	17802	41	0	17843
TOTAL SALARIES AND WAGES	30003	1261	2333	162	33759	41	0	33800
2. FRINGE BENEFITS	2737	89	46	11	2885	1	0	2886
TOTAL SALARIES AND BENEFITS	32740	1350	2361	173	36644	42	0	36686
3. BOOKS AND PERIODICALS	657	0	0	0	657	0	0	657
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1024	48	453	0	1525	12	370	1907
(B) RENTAL	208	0	0	0	208	0	0	208
5. OPERATIONAL SUPPLIES AND EXPENSES	3920	462	1000	132	5534	354	0	5888
6. COST OF GOODS SOLD	0	1153	0	0	1153	0	0	1153
7. UTILITIES	1684	0	0	0	1684	0	0	1684
8. TAXES	400	23	0	0	423	0	0	423
9. RENOVATIONS AND ALTERATIONS	641	75	0	0	716	0	0	716
10. EXTERNAL CONTRACTED SERVICES	127	0	C	0	127	0	0	127
11. SCHOLARSHIPS, BURSARIES, ETC.	112	0	C	0	112	11	0	123
12. PRINCIPAL AND INTEREST REPAYMENTS	0	1693	0	0	1693	0	155	1848
13. LAND AND SITE SERVICES	0	C	C	0	0	0	718	718
14. BUILDINGS	0	0	C	0	0	204	6637	6841
15. MISCELLANEOUS	668	17	226	25	936	0	0	936
16. INTERNAL COST ALLOCATIONS	-695	810	43	42	0	0	0	0
TOTAL	41288	5851	4103	572	51412	623	7880	59915

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: GUELPH INCL. OMAF

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	23292	0	0	0	23292	0	0	23292
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	10166	0	417	80	10663	0	100	10763
TOTAL PROVINCIAL GRANTS	33458	0	417	80	33955	0	100	34055
(II) FEDERAL	0	0	3050	0	3050	0	0	3050
(III) OTHER	0	0	13	0	13	0	82	95
2. FEES (A) TUITION	5784	0	0	265	6049	0	0	6049
(B) OTHER	247	4220	0	0	4467	0	0	4467
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	7129	7129
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	623	0	623	983	202	1808
5. OTHER	1581	1321	0	0	2902	407	185	3494
TOTAL REVENUE	41070	5541	4103	345	51059	1390	7698	60147
TOTAL EXPENSES (FORWARDED FROM A2)	41286	5651	4103	372	51412			
EXCESS OF REVENUE OVER EXPENSES	-216	-110	0	-27	-353			

PER UAR-1

		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	8544.0	14717.8
	- PART-TIME FTE	264.5	556.1
GRADUATE	- FULL-TIME FTE	526.0	2161.8
	- PART-TIME FTE	34.2	141.9
TOTAL		9368.7	17367.6

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ACTUAL E.D. FOR FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. FEES. (1)	FEES (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4139	0	4139	0	0	0	0	0	0	4139
(II) OTHER INSTRUCTION AND RESEARCH	170	0	170	0	0	0	0	0	0	170
(III) OTHER SALARIES AND WAGES	735	0	735	306	244	210	626	747	17	2947
TOTAL SALARIES AND WAGES	5044	0	5044	306	244	210	626	747	17	7256
2. FRINGE BENEFITS	442	0	442	35	20	13	100	66	1	677
TOTAL SALARIES AND BENEFITS	5486	0	5486	403	264	223	726	813	18	7933
3. BOOKS AND PERIODICALS	0	0	0	320	0	0	0	0	0	320
4. FURNITURE AND EQUIPMENT (A) PURCHASE	193	0	193	1	12	0	2	15	2	225
(B) RENTAL	12	0	12	0	128	0	8	0	0	148
5. OPERATIONAL SUPPLIES AND EXPENSES	337	0	337	18	47	34	34	154	5	629
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	535	0	535
8. TAXES	0	0	0	0	0	0	0	6	123	129
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	4	0	0	0	15	0	19
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	226	0	226	5	4	84	45	42	83	489
16. INTERNAL COST ALLOCATIONS	-4	0	-4	0	-3	0	-2	-70	0	-80
TOTAL	6250	0	6250	751	456	341	813	1495	231	10347
COMPUTING COSTS: ACADEMIC					226					
NON-ACADEMIC					226					
TOTAL					452					

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	AUXILIARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4139	0	0	0	4139	0	0	4139
(II) OTHER INSTRUCTIONAL AND RESEARCH	170	0	0	0	170	0	0	170
(III) OTHER SALARIES AND WAGES	2947	174	278	0	3399	0	0	3399
TOTAL SALARIES AND WAGES	7256	174	278	0	7708	0	0	7708
2. FRINGE BENEFITS	677	15	26	0	718	0	0	718
TOTAL SALARIES AND BENEFITS	7933	189	304	0	8426	0	0	8426
3. BOOKS AND PERIODICALS	320	0	3	0	323	0	0	323
4. FURNITURE AND EQUIPMENT (A) PURCHASE	225	11	52	0	288	0	93	388
(B) RENTAL	148	0	0	0	148	0	0	148
5. OPERATIONAL SUPPLIES AND EXPENSES	625	60	53	0	742	0	0	742
6. COST OF GOODS SOLD	0	236	0	0	236	0	0	236
7. UTILITIES	535	0	0	0	535	0	0	535
8. TAXES	129	0	0	0	129	0	0	129
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	105	105
10. EXTERNAL CONTRACTED SERVICES	19	303	0	0	322	0	0	322
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	64	0	64
12. PRINCIPAL AND INTEREST REPAYMENTS	0	170	0	0	170	0	0	170
13. LAND AND SITE SERVICES	0	0	0	0	0	0	11	11
14. BUILDINGS	0	0	0	0	0	0	15	15
15. MISCELLANEOUS	409	13	56	0	560	10	7	577
16. INTERNAL COST ALLOCATIONS	-43	71	5	0	0	-13	13	0
TOTAL	10347	1055	459	0	11860	61	249	12191

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAKEHEAD

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	6729	0	0	0	6729	0	0	6729
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1309	0	154	0	1463	0	0	1463
TOTAL PROVINCIAL GRANTS	8038	0	154	0	8192	0	0	8192
(II) FEDERAL	46	0	328	0	374	0	0	374
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1922	0	0	0	1922	0	0	1922
(B) OTHER	94	712	0	0	806	0	0	806
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	130	130
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	47	135	182
5. OTHER	463	360	2	0	765	138	186	1089
TOTAL REVENUE	10503	1072	484	0	12059	185	451	12695
TOTAL EXPENSES (TRANSFERABLE FROM A2)	10347	1055	484	0	11886			
EXCESS OF REVENUE OVER EXPENSES	156	17	0	0	173			

FOR UAR-1

		FUNDED ELIGIBLE FTE'S	
UNDERGRADUATE	- FULL-TIME FTE	3275.0	3281.5
	- PART-TIME FTE	200.0	588.0
GRADUATE	- FULL-TIME FTE	81.0	241.5
	- PART-TIME FTE	14.1	46.1
TOTAL		3570.1	4552.1

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

FUNCTIONAL AREA: OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. DEPTS. (1)	DEPTLINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	4145	0	4145	0	0	0	0	0	0	4145
(II) OTHER INSTRUCTION AND RESEARCH	144	0	144	0	0	0	0	0	0	144
(III) OTHER SALARIES AND WAGES	554	0	554	364	164	283	555	510	45	2495
TOTAL SALARIES AND WAGES	4843	0	4843	364	164	283	555	510	45	6784
2. FRINGE BENEFITS	395	0	395	26	10	12	35	51	3	532
TOTAL SALARIES AND BENEFITS	5238	0	5238	410	174	295	590	561	48	7316
3. BOOKS AND PERIODICALS	0	0	0	274	0	0	0	0	0	274
4. FURNITURE AND EQUIPMENT (A) PURCHASE	150	0	150	0	3	4	3	3	0	163
(B) RENTAL	0	0	0	0	81	0	0	0	0	81
5. OPERATIONAL SUPPLIES AND EXPENSES	251	0	251	25	28	83	60	96	36	563
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	303	0	303
8. TAXES	0	0	0	0	0	0	0	0	92	92
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	175	0	175
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	192	0	192	10	4	53	28	1	88	376
16. INTERNAL COST ALLOCATIONS	35	0	35	3	1	4	7	-51	0	-1
TOTAL	5866	0	5866	722	291	439	688	1050	266	9362

COMPUTING COSTS: ACADEMIC 145
NON-ACADEMIC 146
TOTAL 291

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	4145	0	2	0	4147	0	0	4147
(II) OTHER INSTRUCTION AND RESEARCH	144	0	83	0	227	0	0	227
(III) OTHER SALARIES AND WAGES	2495	100	19	26	2640	0	0	2640
TOTAL SALARIES AND WAGES	6784	100	104	26	7014	0	0	7014
2. FRINGE BENEFITS	532	7	2	0	541	0	0	541
TOTAL SALARIES AND BENEFITS	7316	113	106	26	7555	0	0	7555
3. BOOKS AND PERIODICALS	274	0	0	0	274	0	0	274
4. FURNITURE AND EQUIPMENT (A) PURCHASE	163	3	33	0	199	1	2	202
(B) RENTAL	81	0	0	0	81	0	0	81
5. OPERATIONAL SUPPLIES AND EXPENSES	503	30	66	26	727	5	0	732
6. COST OF GOODS SOLD	0	215	0	0	215	0	0	215
7. UTILITIES	303	13	0	0	316	0	0	316
8. TAXES	92	2	0	0	94	0	0	94
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	175	51	0	0	226	0	0	226
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	97	0	97
12. PRINCIPAL AND INTEREST REPAYMENTS	0	97	0	0	97	0	0	97
13. LAND AND SITE SERVICES	0	0	0	0	0	0	95	95
14. BUILDINGS	0	0	0	0	0	0	342	342
15. MISCELLANEOUS	370	1	29	1	407	0	0	407
16. INTERNAL COST ALLOCATIONS	-1	1	0	0	0	0	0	0
TOTAL	9862	524	234	41	10191	103	439	10733

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: LAURENTIAN

SOURCE OF REVENUE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	4772	0	0	0	4772	0	0	4772
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1546	0	29	0	1575	0	0	1575
TOTAL PROVINCIAL GRANTS	6318	0	29	0	6347	0	0	6347
(II) FEDERAL	0	0	204	0	204	0	0	204
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1755	0	0	38	1793	0	0	1793
(B) OTHER	128	0	0	0	128	0	0	128
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	710	710
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	21	0	21	76	0	97
5. OTHER	340	523	0	0	863	27	0	890
TOTAL REVENUE	8541	523	254	38	9356	103	710	10169
TOTAL EXPENSES (FORWARDED FROM A2)	9362	534	254	41	10191			
EXCESS OF REVENUE OVER EXPENSES	-821	-11	0	-3	-835			

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		NUMBER ELIGIBLE FOR GRANTS	
UNDERGRADUATE	- FULL-TIME FTE	1815.0	2524.1
	- PART-TIME FTE	965.0	1067.4
GRADUATE	- FULL-TIME FTE	27.0	85.3
	- PART-TIME FTE	10.8	36.9
TOTAL		2817.8	3713.7

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Data for Algoma have not been included.

ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

FUNCTIONAL AREA: OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	513	0	513	0	0	0	0	0	0	513
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	10	0	10	27	0	0	153	48	0	238
TOTAL SALARIES AND WAGES	531	0	531	27	0	0	153	48	0	759
2. FRINGE BENEFITS	43	0	43	2	0	0	12	5	0	62
TOTAL SALARIES AND BENEFITS	574	0	574	29	0	0	165	53	0	821
3. BOOKS AND PERIODICALS	0	0	0	17	0	0	0	0	0	17
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2	0	2	0	0	0	0	0	0	2
(B) RENTAL	0	0	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	48	0	48	3	0	0	33	41	0	125
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	16	0	16
8. TAXES	0	0	0	0	0	0	0	0	6	6
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	27	0	0	0	27
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	624	0	624	49	0	27	198	116	6	1019

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	513	0	0	0	513	0	0	513
(II) OTHER INSTRUCTION AND RESEARCH	3	0	0	0	6	0	0	8
(III) OTHER SALARIES AND WAGES	238	0	0	0	238	0	0	238
TOTAL SALARIES AND WAGES	759	0	0	0	759	0	0	759
2. FRINGE BENEFITS	62	0	0	0	62	0	0	62
TOTAL SALARIES AND BENEFITS	821	0	0	0	821	0	0	621
3. BOOKS AND PERIODICALS	17	0	0	0	17	0	0	17
4. FURNITURE AND EQUIPMENT (A) PURCHASE	2	0	0	0	2	0	15	17
(B) RENTAL	0	0	0	0	0	0	0	0
5. OPERATIONAL SUPPLIES AND EXPENSES	125	0	0	0	125	0	0	125
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	16	0	0	0	16	0	0	16
8. TAXES	6	0	0	0	6	0	0	6
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	27	0	0	0	27	0	0	27
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	0	0	0	0	0	0	0	0
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	1014	0	0	0	1014	0	15	1029

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: NIPISSING (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	367	0	0	0	367	0	0	367
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	431	0	0	0	431	0	0	431
TOTAL PROVINCIAL GRANTS	798	0	0	0	798	0	0	798
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	273	0	0	0	273	0	0	273
(B) OTHER	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	50	0	50
5. OTHER	33	0	0	0	33	4	0	37
TOTAL REVENUE	1104	0	0	0	1104	54	0	1158
TOTAL EXPENSES (FORWARDED FROM A2)	1014	0	0	0	1014			
EXCESS OF REVENUE OVER EXPENSES	90	0	0	0	90			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	228.0	252.5
	- PART-TIME FTE	172.5	172.5
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		400.5	425.0

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BRANDT (LAURENTIAN)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH					STUDENT		PHYSICAL		
OBJECT OF EXPENSE	ALL DEPTS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	SERVICES (6)	ADMIN. (7)	PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	134	0	134	0	0	0	0	0	0	134
(II) OTHER INSTRUCTION AND RESEARCH	46	0	46	0	0	0	0	0	0	46
(III) OTHER SALARIES AND WAGES	8	0	8	18	0	0	27	0	0	53
TOTAL SALARIES AND WAGES	188	0	188	18	0	0	27	0	0	233
2. FRINGE BENEFITS	5	0	5	1	0	0	1	0	0	7
TOTAL SALARIES AND BENEFITS	193	0	193	19	0	0	28	0	0	240
3. BOOKS AND PERIODICALS	0	0	0	10	0	0	0	0	0	10
4. FURNITURE AND EQUIPMENT (A) PURCHASE	3	0	3	1	0	0	0	0	0	4
(B) RENTAL	4	0	4	0	0	0	1	12	0	17
5. OPERATIONAL SUPPLIES AND EXPENSES	4	0	4	1	0	1	5	0	0	11
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0	0	0
8. TAXES	0	0	0	0	0	0	0	0	2	2
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	17	0	17	0	0	0	10	33	0	60
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	221	0	221	31	0	1	44	45	2	344

COMPUTING COSTS: ACADEMIC 0
NON-ACADEMIC 0
TOTAL 0

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

OBJECT OF EXPENSE \ TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	134	0	0	0	134	0	0	134
(II) OTHER INSTRUCTION AND RESEARCH	46	0	0	0	46	0	0	46
(III) OTHER SALARIES AND WAGES	53	0	0	0	53	0	0	53
TOTAL SALARIES AND WAGES	233	0	0	0	233	0	0	233
2. FRINGE BENEFITS	7	0	0	0	7	0	0	7
TOTAL SALARIES AND BENEFITS	240	0	0	0	240	0	0	240
3. BOOKS AND PERIODICALS	10	0	0	0	10	0	0	10
4. FURNITURE AND EQUIPMENT (A) PURCHASE	4	0	0	0	4	0	0	4
(B) RENTAL	16	0	0	0	16	0	0	16
5. OPERATIONAL SUPPLIES AND EXPENSES	10	0	0	0	10	0	0	10
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	0
8. TAXES	2	0	0	0	2	0	0	2
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	62	0	0	0	62	0	0	62
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	344	0	0	0	344	0	0	344

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: HEARST (LAURENTIAN)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	182	0	0	0	182	0	0	182
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	18	0	0	0	18	0	0	18
TOTAL PROVINCIAL GRANTS	200	0	0	0	200	0	0	200
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	91	0	0	0	91	0	0	91
(B) OTHER	3	0	0	0	3	0	0	3
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	4	0	0	0	4	0	0	4
TOTAL REVENUE	298	0	0	0	298	0	0	298
TOTAL EXPENSES (FORWARDED FROM A2)	344	0	0	0	344			
EXCESS OF REVENUE OVER EXPENSES	-46	0	0	0	-46			

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	PER LAR-1	NUMBER ELIGIBLE BIU'S
UNDERGRADUATE - FULL-TIME FTE	29.5	29.5
- PART-TIME FTE	121.8	121.8
GRADUATE - FULL-TIME FTE	0.0	0.0
- PART-TIME FTE	0.0	0.0
TOTAL	151.3	151.3

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	11015	2208	13223	0	0	0	0	0	0	13223
(II) OTHER INSTRUCTION AND RESEARCH	2677	93	2770	0	0	0	0	0	0	2770
(III) OTHER SALARIES AND WAGES	2332	614	2946	1397	862	627	1725	2790	185	10532
TOTAL SALARIES AND WAGES	16024	2915	18939	1397	862	627	1725	2790	185	26525
2. FRINGE BENEFITS	2098	673	2771	174	130	77	248	257	19	3676
TOTAL SALARIES AND BENEFITS	18122	3588	21710	1571	992	704	1973	3047	204	30201
3. BOOKS AND PERIODICALS	0	0	0	988	0	0	0	0	0	988
4. FURNITURE AND EQUIPMENT (A) PURCHASE	461	12	473	66	54	2	9	44	16	664
(B) RENTAL	44	66	110	42	251	1	20	11	1	436
5. OPERATIONAL SUPPLIES AND EXPENSES	410	256	666	71	252	221	234	641	107	2192
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	753	0	753
8. TAXES	0	0	0	0	0	0	0	3	423	426
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	407	0	407
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	1074	0	1074
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	106	0	0	0	106
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	264	177	441	12	14	26	38	79	146	758
16. INTERNAL COST ALLOCATIONS	-29	-16	-45	0	-254	-29	0	-237	0	-565
TOTAL	19272	4083	23355	2750	1309	1033	2274	5822	897	37440

COMPUTING COSTS: ACADEMIC 764
NON-ACADEMIC 545
TOTAL 1309

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

TYPE OF FUND: / OBJECT OF EXPENSE	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	13223	0	3067	105	16395	0	0	16395
(II) OTHER INSTRUCTION AND RESEARCH	2770	0	1461	0	4231	0	0	4231
(III) OTHER SALARIES AND WAGES	10532	1700	2554	60	14852	0	0	14852
TOTAL SALARIES AND WAGES	26525	1700	7082	165	35478	0	0	35478
2. FRINGE BENEFITS	3676	153	1008	9	4846	0	0	4846
TOTAL SALARIES AND BENEFITS	30201	1853	8090	174	40324	0	0	40324
3. BOOKS AND PERIODICALS	988	0	70	0	1058	0	0	1058
4. FURNITURE AND EQUIPMENT (A) PURCHASE	664	11	1035	0	1710	0	5610	7320
(B) RENTAL	436	53	27	0	516	0	0	516
5. OPERATIONAL SUPPLIES AND EXPENSES	2192	531	924	21	3668	0	0	3668
6. COST OF GOODS SOLD	0	1900	0	0	1900	0	0	1900
7. UTILITIES	753	20	13	1	787	0	0	787
8. TAXES	426	39	0	0	465	0	0	465
9. RENOVATIONS AND ALTERATIONS	407	199	8	0	614	0	0	614
10. EXTERNAL CONTRACTED SERVICES	1074	0	0	0	1074	0	0	1074
11. SCHOLARSHIPS, BURSARIES, ETC.	106	0	0	0	106	457	0	563
12. PRINCIPAL AND INTEREST REPAYMENTS	0	603	0	0	603	0	0	603
13. LAND AND SITE SERVICES	0	0	0	0	0	0	40	40
14. BUILDINGS	0	0	0	0	0	0	2800	2800
15. MISCELLANEOUS	758	7	626	74	1465	2	0	1467
16. INTERNAL COST ALLOCATIONS	-563	266	295	0	0	0	0	0
TOTAL	37440	5408	11092	270	54250	459	8450	63199

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	27857	0	0	0	27857	0	0	27857
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1421	0	980	0	2401	0	3281	5682
TOTAL PROVINCIAL GRANTS	29278	0	980	0	30258	0	3281	33539
(II) FEDERAL	0	0	7278	0	7278	0	0	7278
(III) OTHER	130	0	0	0	130	0	0	130
2. FEES (A) TUITION	6202	0	0	248	6450	0	0	6450
(B) OTHER	341	2279	0	0	2620	0	0	2620
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2430	2430
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	35	0	0	0	35	191	0	226
5. OTHER	183	3112	2634	1180	7309	564	1145	9018
TOTAL REVENUE	36169	5391	11092	1434	54086	755	6856	61691
TOTAL EXPENSES (FORWARDED FROM A2)	37440	5486	11092	270	54290			
EXCESS OF REVENUE OVER EXPENSES	-1271	-103	0	1164	-210			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	7431.0	12330.0
	- PART-TIME FTE	1472.0	1626.0
GRADUATE	- FULL-TIME FTE	1177.0	4887.0
	- PART-TIME FTE	155.0	456.0
TOTAL		10235.0	19299.0

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15253	2092	17345	0	0	0	0	0	0	17345
(II) OTHER INSTRUCTION AND RESEARCH	1546	73	1619	0	0	0	0	0	0	1619
(III) OTHER SALARIES AND WAGES	3196	825	4021	1762	556	857	1652	2154	148	11150
TOTAL SALARIES AND WAGES	19995	2990	22985	1762	556	857	1652	2154	148	30114
2. FRINGE BENEFITS	1992	429	2421	175	64	84	170	268	22	3204
TOTAL SALARIES AND BENEFITS	21987	3419	25406	1937	620	941	1822	2422	170	33318
3. BOOKS AND PERIODICALS	0	0	0	1307	0	0	0	0	0	1307
4. FURNITURE AND EQUIPMENT (A) PURCHASE	279	29	308	23	45	9	13	40	0	438
(B) RENTAL	113	6	119	61	700	2	15	11	0	908
5. OPERATIONAL SUPPLIES AND EXPENSES	884	204	1088	61	91	140	211	158	29	1778
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1475	0	1475
8. TAXES	0	0	0	0	0	0	0	23	435	458
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	489	0	489
10. EXTERNAL CONTRACTED SERVICES	267	25	292	5	56	4	4	1537	0	1898
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	111	0	0	0	111
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	557	35	592	18	19	143	209	311	643	1935
16. INTERNAL COST ALLOCATIONS	0	-99	-99	0	-30	0	-78	-624	0	-831
TOTAL	24087	3619	27706	3412	1501	1350	2196	5842	1277	43284
COMPUTING COSTS: ACADEMIC					656					
NON-ACADEMIC					845					
TOTAL					1501					

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	17345	0	143	16	17504	33	0	17537
(II) OTHER INSTRUCTION AND RESEARCH	1619	0	993	3	2615	43	0	2658
(III) OTHER SALARIES AND WAGES	11150	387	1358	33	12928	165	0	13093
TOTAL SALARIES AND WAGES	30114	387	2494	52	33047	241	0	33288
2. FRINGE BENEFITS	3204	30	114	7	3355	9	0	3364
TOTAL SALARIES AND BENEFITS	33318	417	2608	59	36402	250	0	36652
3. BOOKS AND PERIODICALS	1307	0	0	0	1307	1	0	1308
4. FURNITURE AND EQUIPMENT (A) PURCHASE	438	7	417	1	863	7	1406	2278
(B) RENTAL	908	1	1	0	910	3	0	913
5. OPERATIONAL SUPPLIES AND EXPENSES	1778	41	706	5	2530	41	0	2571
6. COST OF GOODS SOLD	0	670	0	0	670	0	0	670
7. UTILITIES	1475	21	2	0	1498	0	0	1498
8. TAXES	458	48	0	0	506	0	0	506
9. RENOVATIONS AND ALTERATIONS	489	5	16	0	510	0	25	535
10. EXTERNAL CONTRACTED SERVICES	1898	145	0	0	2043	1	0	2044
11. SCHOLARSHIPS, BURSARIES, ETC.	111	0	0	0	111	346	0	457
12. PRINCIPAL AND INTEREST REPAYMENTS	0	423	0	0	423	0	0	423
13. LAND AND SITE SERVICES	0	0	0	0	0	0	271	271
14. BUILDINGS	0	0	0	0	0	0	4091	4091
15. MISCELLANEOUS	1935	37	232	13	2217	33	0	2250
16. INTERNAL COST ALLOCATIONS	-631	623	176	0	-30	30	0	0
TOTAL	43284	2438	4166	78	49966	712	5795	56467

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: OTTAWA

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	30566	0	0	0	30566	0	0	30566
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	3007	0	217	0	3224	365	389	3978
TOTAL PROVINCIAL GRANTS	33573	0	217	0	33790	365	389	34544
(II) FEDERAL	176	0	3500	0	3676	70	0	3746
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	7342	0	0	78	7420	0	0	7420
(B) OTHER	778	784	0	0	1562	0	0	1562
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	4835	4835
(B) OTHER	0	0	0	0	0	0	372	372
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	14	0	443	0	457	226	435	1118
5. OTHER	1372	1681	0	0	3053	20	123	3196
TOTAL REVENUE	43255	2465	4160	78	49958	681	6154	56793
TOTAL EXPENSES (FORWARDED FROM A2)	43284	2438	4160	78	49960			
EXCESS OF REVENUE OVER EXPENSES	-29	27	0	0	-2			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	8365.0	13345.3
	- PART-TIME FTE	2294.4	2718.5
GRADUATE	- FULL-TIME FTE	1038.0	3919.2
	- PART-TIME FTE	565.5	2031.6
TOTAL		12262.9	22014.6

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

FUNCTIONAL AREA: / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	13152	2313	15465	0	0	0	0	0	0	15465
(II) OTHER INSTRUCTION AND RESEARCH	2112	161	2273	0	0	0	0	0	0	2273
(III) OTHER SALARIES AND WAGES	2839	741	3580	1671	853	813	1607	2220	168	10912
TOTAL SALARIES AND WAGES	18103	3215	21318	1671	853	813	1607	2220	168	28650
2. FRINGE BENEFITS	1604	350	1954	110	43	53	173	269	36	2638
TOTAL SALARIES AND BENEFITS	19707	3565	23272	1781	896	866	1780	2489	204	31288
3. BOOKS AND PERIODICALS	0	0	0	662	0	0	0	0	0	882
4. FURNITURE AND EQUIPMENT (A) PURCHASE	183	14	197	5	21	3	11	10	0	247
(B) RENTAL	5	0	5	31	600	1	2	1	0	640
5. OPERATIONAL SUPPLIES AND EXPENSES	1093	234	1327	73	104	188	279	247	222	2440
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	993	0	993
8. TAXES	0	0	0	0	0	0	0	85	444	529
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	348	0	348
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	94	0	0	20	0	114
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	116	0	0	0	116
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	597	46	643	5	16	108	46	17	204	1039
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-127	0	-120	0	0	-247
TOTAL	21585	3859	25444	2777	1604	1282	1998	4210	1074	38389
COMPUTING COSTS: ACADEMIC					1076					
NON-ACADEMIC					528					
TOTAL					1604					

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	15465	0	0	0	15465	328	0	15793
(II) OTHER INSTRUCTION AND RESEARCH	2273	0	0	0	2273	48	0	2321
(III) OTHER SALARIES AND WAGES	10912	612	2249	33	14006	502	0	14508
TOTAL SALARIES AND WAGES	28650	612	2249	33	31744	878	0	32622
2. FRINGE BENEFITS	2638	61	0	1	2700	207	0	2907
TOTAL SALARIES AND BENEFITS	31288	873	2249	34	34444	1085	0	35529
3. BOOKS AND PERIODICALS	882	0	0	0	882	0	0	882
4. FURNITURE AND EQUIPMENT (A) PURCHASE	247	15	382	1	645	35	0	680
(B) RENTAL	640	0	0	0	640	0	0	640
5. OPERATIONAL SUPPLIES AND EXPENSES	2440	264	2027	2	4733	1075	0	5808
6. COST OF GOODS SOLD	0	53	0	0	53	0	0	53
7. UTILITIES	993	457	0	0	1450	0	0	1450
8. TAXES	529	22	0	0	551	0	0	551
9. RENOVATIONS AND ALTERATIONS	348	146	0	0	494	0	53	547
10. EXTERNAL CONTRACTED SERVICES	116	1658	0	0	1812	0	0	1812
11. SCHOLARSHIPS, BURSARIES, ETC.	116	0	0	0	116	1260	0	1376
12. PRINCIPAL AND INTEREST REPAYMENTS	0	844	0	0	844	0	1	845
13. LAND AND SITE SERVICES	0	0	0	0	0	0	280	280
14. BUILDINGS	0	0	0	0	0	0	8723	8723
15. MISCELLANEOUS	1039	24	443	2	1512	0	0	1512
16. INTERNAL COST ALLOCATIONS	-247	0	247	0	0	0	0	0
TOTAL	36389	4356	5350	39	48176	3455	9057	60688

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: QUEEN'S

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	30215	0	0	0	30215	0	0	30215
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	444	0	0	0	444	0	1603	2047
TOTAL PROVINCIAL GRANTS	30659	0	0	0	30659	0	1603	32262
(II) FEDERAL	0	0	3415	0	3415	0	0	3415
(III) OTHER	0	0	116	0	116	0	0	116
2. FEES (A) TUITION	6578	0	0	54	6632	0	0	6632
(B) OTHER	287	3045	0	0	3332	0	0	3332
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	4375	4375
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	244	0	1819	0	2063	3455	1351	6869
5. OTHER	553	1397	0	0	1950	0	415	2365
TOTAL REVENUE	38321	4442	5350	54	48167	3455	7744	59366
TOTAL EXPENSES (FORWARDED FROM A2)	38389	4398	5350	39	48176			
EXCESS OF REVENUE OVER EXPENSES	-68	44	0	15	-9			

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		NUMBER	ELIGIBLE BIU'S
UNDERGRADUATE	- FULL-TIME FTE	8376.0	14379.5
	- PART-TIME FTE	1238.2	1516.1
GRADUATE	- FULL-TIME FTE	947.6	3716.3
	- PART-TIME FTE	125.4	517.1
TOTAL		10686.6	20131.0

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	32478	7216	35694	0	0	0	0	0	0	39694
(II) OTHER INSTRUCTION AND RESEARCH	5541	273	5814	0	0	0	0	0	0	5814
(III) OTHER SALARIES AND WAGES	8959	3333	12292	5608	2656	1222	3699	7242	367	33086
TOTAL SALARIES AND WAGES	46978	10822	57800	5608	2656	1222	3699	7242	367	78594
2. FRINGE BENEFITS	3984	1298	5282	461	230	104	303	562	31	6993
TOTAL SALARIES AND BENEFITS	50962	12120	63082	6069	2886	1326	4002	7804	398	85587
3. BOOKS AND PERIODICALS	0	0	0	2112	0	0	0	0	0	2112
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1199	229	1428	32	1818	11	34	66	12	3401
(B) RENTAL	0	0	0	0	1647	0	0	0	0	1647
5. OPERATIONAL SUPPLIES AND EXPENSES	4772	1436	6208	308	525	172	396	277	722	8608
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	4074	0	4074
8. TAXES	0	0	0	0	0	0	0	7	1082	1089
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	2868	0	2868
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	187	0	187
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	876	0	0	0	876
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	300	0	308	0	0	0	-692	869	1354	1839
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-291	0	-291
TOTAL	57241	13765	71026	8541	6876	2385	3740	15861	3568	111997

COMPUTING COSTS: ACADEMIC 5114
NON-ACADEMIC 1762
TOTAL 6876

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	39694	0	1643	103	41440	316	0	41756
(II) OTHER INSTRUCTION AND RESEARCH	5614	0	3291	513	9418	0	0	9618
(III) OTHER SALARIES AND WAGES	33086	721	7085	277	41169	250	0	41419
TOTAL SALARIES AND WAGES	78594	721	12019	893	92227	566	0	92793
2. FRINGE BENEFITS	6993	49	620	37	7699	30	0	7729
TOTAL SALARIES AND BENEFITS	85587	770	12639	930	99926	596	0	100522
3. BOOKS AND PERIODICALS	2112	0	154	0	2266	51	0	2317
4. FURNITURE AND EQUIPMENT (A) PURCHASE	3401	58	2216	10	5685	79	1216	6980
(B) RENTAL	1647	0	92	0	1739	7	0	1746
5. OPERATIONAL SUPPLIES AND EXPENSES	8608	340	7242	418	16608	577	0	17185
6. COST OF GOODS SOLD	0	629	0	0	629	0	0	629
7. UTILITIES	4074	0	22	0	4096	0	0	4096
8. TAXES	1089	0	0	0	1089	0	0	1089
9. RENOVATIONS AND ALTERATIONS	2868	0	249	0	3117	9	2007	5133
10. EXTERNAL CONTRACTED SERVICES	197	858	0	0	1055	0	0	1055
11. SCHOLARSHIPS, BURSARIES, ETC.	876	0	0	0	876	1565	0	2441
12. PRINCIPAL AND INTEREST REPAYMENTS	0	378	0	0	378	0	0	378
13. LAND AND SITE SERVICES	0	0	0	0	0	0	112	112
14. BUILDINGS	0	0	0	0	0	0	512	512
15. MISCELLANEOUS	1839	0	0	0	1839	0	0	1839
16. INTERNAL COST ALLOCATIONS	-291	291	0	0	0	0	0	0
TOTAL	111997	3339	22614	1356	139303	2804	3847	146034

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TORONTO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	87902	0	0	0	87902	0	0	87902
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	4104	0	340	0	4444	43	81	4568
TOTAL PROVINCIAL GRANTS	92006	0	340	0	92346	43	81	92470
(II) FEDERAL	402	0	15811	0	16213	161	0	16374
(III) OTHER	6	0	0	0	6	0	0	6
2. FEES (A) TUITION	13529	0	0	1356	14885	0	0	14885
(B) OTHER	575	0	0	0	575	0	0	575
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	7690	7690
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	291	0	4672	0	4963	1537	2	6502
5. OTHER	6833	3463	1791	0	12087	1143	1545	14775
TOTAL REVENUE	113642	3463	22614	1356	141075	2884	9318	153277
TOTAL EXPENSES (FORWARDED FROM A2)	111997	3334	22614	1358	139303			
EXCESS OF REVENUE OVER EXPENSES	1645	129	0	-2	1772			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	10344.1	34807.3
	- PART-TIME FTE	3650.2	4985.7
GRADUATE	- FULL-TIME FTE	3558.0	15551.2
	- PART-TIME FTE	586.2	2156.4
TOTAL		26538.5	57542.6

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1976
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	2322	0	2322	0	0	0	0	0	0	2322
(II) OTHER INSTRUCTION AND RESEARCH	539	0	539	0	0	0	0	0	0	539
(III) OTHER SALARIES AND WAGES	419	0	419	271	49	115	302	807	33	1996
TOTAL SALARIES AND WAGES	3280	0	3280	271	49	115	302	807	33	4857
2. FRINGE BENEFITS	304	0	304	25	5	7	26	67	3	437
TOTAL SALARIES AND BENEFITS	3584	0	3584	296	54	122	328	874	36	5294
3. BOOKS AND PERIODICALS	0	0	0	129	0	0	0	0	0	129
4. FURNITURE AND EQUIPMENT (A) PURCHASE	19	0	19	1	0	4	2	1	35	62
(B) RENTAL	13	0	13	0	0	0	0	0	0	13
5. OPERATIONAL SUPPLIES AND EXPENSES	248	0	248	14	4	23	56	268	16	629
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	262	0	262
8. TAXES	0	0	0	0	0	0	0	0	99	99
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	27	27
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	-20	0	-20	0	34	0	336	0	-25	325
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-74	0	-74
TOTAL	3844	0	3844	440	92	149	722	1331	188	6766

COMPUTING COSTS: ACADEMIC 92
NON-ACADEMIC 0
TOTAL 92

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	2322	0	0	0	2322	0	0	2322
(II) OTHER INSTRUCTION AND RESEARCH	539	0	0	0	539	0	0	539
(III) OTHER SALARIES AND WAGES	1996	84	0	0	2080	0	0	2080
TOTAL SALARIES AND WAGES	4857	84	0	0	4941	0	0	4941
2. FRINGE BENEFITS	437	1	0	0	438	0	0	438
TOTAL SALARIES AND BENEFITS	5294	85	0	0	5379	0	0	5379
3. BOOKS AND PERIODICALS	129	0	0	0	129	0	0	129
4. FURNITURE AND EQUIPMENT (A) PURCHASE	62	0	0	0	62	0	378	440
(B) RENTAL	13	0	0	0	13	0	0	13
5. OPERATIONAL SUPPLIES AND EXPENSES	629	47	0	0	676	0	0	676
6. COST OF GOODS SOLD	0	91	0	0	91	0	0	91
7. UTILITIES	262	0	0	0	262	0	0	262
8. TAXES	99	0	0	0	99	0	0	99
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	27	0	0	0	27	0	0	27
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	17	0	0	17	0	0	17
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1419	1419
15. MISCELLANEOUS	325	0	0	0	325	0	0	325
16. INTERNAL COST ALLOCATIONS	-74	74	0	0	0	0	0	0
TOTAL	6766	314	0	0	7080	0	1797	8877

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: SCARBOROUGH (TORONTO)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	4029	0	0	0	4029	0	0	4029
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	445	0	0	0	445	0	0	445
TOTAL PROVINCIAL GRANTS	4474	0	0	0	4474	0	0	4474
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1772	0	0	0	1772	0	0	1772
(B) OTHER	41	0	0	0	41	0	0	41
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	750	750
(B) OTHER	0	0	0	0	0	0	900	900
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	138	306	0	0	444	0	0	444
TOTAL REVENUE	6425	306	0	0	6731	0	1650	8381
TOTAL EXPENSES (FORWARDED FROM A2)	6766	314	0	0	7080			
EXCESS OF REVENUE OVER EXPENSES	-341	-8	0	0	-349			

PER EAR-1

		NUMBER ELIGIBLE FTE'S	NUMBER ELIGIBLE PTU'S
UNDERGRADUATE	- FULL-TIME FTE	2510.7	3113.3
	- PART-TIME FTE	511.3	634.1
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		3022.0	3747.4

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ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BRINDALE (TORONTO)

FUNCTIONAL AREA: INSTRUCTION AND RESEARCH

OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	2215	0	2215	0	0	0	0	0	0	2215
(II) OTHER INSTRUCTION AND RESEARCH	552	0	552	0	0	0	0	0	0	552
(III) OTHER SALARIES AND WAGES	532	0	532	254	25	75	265	699	0	1850
TOTAL SALARIES AND WAGES	3299	0	3299	254	25	75	265	699	0	4617
2. FRINGE BENEFITS	278	0	278	21	2	5	22	56	0	384
TOTAL SALARIES AND BENEFITS	3577	0	3577	275	27	80	287	755	0	5001
3. BOOKS AND PERIODICALS	0	0	0	145	0	0	0	0	0	145
4. FURNITURE AND EQUIPMENT (A) PURCHASE	164	0	164	2	0	0	1	3	0	170
(B) RENTAL	0	0	0	1	10	0	0	0	0	11
5. OPERATIONAL SUPPLIES AND EXPENSES	286	0	286	10	2	4	53	159	0	554
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	392	0	392
8. TAXES	0	0	0	0	0	0	0	0	106	106
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	46	0	46
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	131	131
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	88	0	88	0	38	4	350	14	-50	450
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-19	0	-19
TOTAL	4115	0	4115	433	77	88	737	1350	187	6987

COMPUTING COSTS: ACADEMIC 77
NON-ACADEMIC 0
TOTAL 77

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TOTAL EXPENSES ALLOCATED BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: PRINCIPIA (ILLINOIS)

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (EXCLUDING PLANT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	2215	0	0	0	2215	0	0	2215
(II) OTHER INSTRUCTION AND RESEARCH	552	0	0	0	552	0	0	552
(III) OTHER SALARIES AND WAGES	1940	0	0	0	1940	0	0	1940
TOTAL SALARIES AND WAGES	4707	0	0	0	4707	0	0	4707
2. FRINGE BENEFITS	384	0	0	0	384	0	0	384
TOTAL SALARIES AND BENEFITS	5091	0	0	0	5091	0	0	5091
3. BOOKS AND PERIODICALS	145	0	0	0	145	0	0	145
4. FURNITURE AND EQUIPMENT (A) PURCHASE	170	1	0	0	171	0	638	809
(B) RENTAL	11	4	0	0	15	0	0	15
5. OPERATIONAL SUPPLIES AND EXPENSES	554	46	0	0	600	0	0	600
6. COST OF GOODS SOLD	0	70	0	0	70	0	0	70
7. UTILITIES	392	0	0	0	392	0	0	392
8. TAXES	106	0	0	0	106	0	0	106
9. RENOVATIONS AND ALTERATIONS	46	19	0	0	65	0	0	65
10. EXTERNAL CONTRACTED SERVICES	131	0	0	0	131	0	0	131
11. SCHOLARSHIPS, ANNUITIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	50	0	0	50	0	0	50
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	1671	1671
15. MISCELLANEOUS	450	21	0	0	471	0	0	471
16. INTERNAL COST ALLOCATIONS	-15	15	0	0	0	0	0	0
TOTAL	7107	326	0	0	7433	0	2309	9616

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: BRANDON (TURNTO)

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	4239	0	0	0	4239	0	0	4239
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	486	0	0	0	486	0	0	486
TOTAL PROVINCIAL GRANTS	4725	0	0	0	4725	0	0	4725
(II) FEDERAL	0	0	0	0	0	0	0	0
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1606	0	0	0	1606	0	0	1606
(B) OTHER	39	0	0	0	39	0	0	39
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2370	2370
(B) OTHER	0	0	0	0	0	0	500	500
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	0	0	0	0	0	0
5. OTHER	55	318	0	0	373	0	0	373
TOTAL REVENUE	6425	318	0	0	6743	0	2870	9613
TOTAL EXPENSES (TRANSFERRED FROM A2)	6987	320	0	0	7307			
EXCESS OF REVENUE OVER EXPENSES	-562	-2	0	0	-564			

PER UAA-1

		FUNDED ELIGIBLE FTE'S	
UNDERGRADUATE	- FULL-TIME FTE	2377.7	3000.0
	- PART-TIME FTE	455.3	564.6
GRADUATE	- FULL-TIME FTE	0.0	0.0
	- PART-TIME FTE	0.0	0.0
TOTAL		2833.0	3565.2

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

FUNCTIONAL AREA: OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC MARKS	2973	0	2973	6	0	0	0	0	0	2973
(II) OTHER INSTRUCTION AND RESEARCH	25	0	25	0	0	0	0	0	0	25
(III) OTHER SALARIES AND WAGES	435	0	435	317	13	194	456	577	23	2015
TOTAL SALARIES AND WAGES	3433	0	3433	317	13	194	456	577	23	5013
2. FRINGE BENEFITS	340	0	340	31	1	19	46	59	2	504
TOTAL SALARIES AND BENEFITS	3779	0	3779	348	14	213	502	636	25	5517
3. BOOKS AND PERIODICALS	0	0	0	211	0	0	0	0	0	211
4. FURNITURE AND EQUIPMENT (A) PURCHASE	0	0	0	0	0	0	0	0	0	12
(B) RENTAL	0	0	0	0	30	0	4	0	0	34
5. OPERATIONAL SUPPLIES AND EXPENSES	138	0	138	22	7	15	55	102	17	356
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	152	0	152
8. TAXES	0	0	0	0	0	0	0	0	95	95
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	59	0	59	0	70	0	0	0	0	129
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	35	0	0	0	35
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	140	0	140	0	0	17	42	5	78	282
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	4122	0	4122	581	129	284	543	895	213	6823
COMPUTING COSTS: ACADEMIC					73					
NON-ACADEMIC					56					
TOTAL					129					

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED JUNE 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: KENT

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	AUXILIARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	2973	0	0	9	2982	39	0	3021
(II) OTHER INSTRUCTION AND RESEARCH	45	0	55	0	80	0	0	80
(III) OTHER SALARIES AND WAGES	2015	389	116	11	2525	7	0	2532
TOTAL SALARIES AND WAGES	5013	389	165	20	5587	46	0	5633
2. FRINGE BENEFITS	504	35	10	1	550	3	0	553
TOTAL SALARIES AND BENEFITS	5517	424	175	21	6137	49	0	6186
3. BOOKS AND PERIODICALS	211	0	0	0	211	43	0	254
4. FURNITURE AND EQUIPMENT (A) PURCHASE	12	3	45	0	60	0	541	601
(B) RENTAL	34	3	0	0	37	0	0	37
5. OPERATIONAL SUPPLIES AND EXPENSES	356	131	35	5	527	10	0	537
6. COST OF GOODS SOLD	0	341	0	0	341	0	0	341
7. UTILITIES	152	103	0	0	255	0	0	255
8. TAXES	55	0	0	0	55	0	0	55
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	67	67
10. EXTERNAL CONTRACTED SERVICES	129	398	0	0	527	0	0	527
11. SCHOLARSHIPS, BURSARIES, ETC.	39	0	0	0	35	46	0	81
12. PRINCIPAL AND INTEREST REPAYMENTS	0	307	0	0	307	0	0	307
13. LAND AND SITE SERVICES	0	0	0	0	0	0	165	165
14. BUILDINGS	0	0	0	0	0	0	515	515
15. MISCELLANEOUS	207	87	19	3	351	75	943	1369
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	[illegible]	1817	479	49	8865	223	2231	11337

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: TRENT

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING DEP-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	3847	0	0	0	3847	0	0	3847
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1747	0	43	0	1790	0	0	1790
TOTAL PROVINCIAL GRANTS	5594	0	43	0	5637	0	0	5637
(II) FEDERAL	0	0	104	0	104	25	0	129
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	1325	0	0	18	1343	0	0	1343
(B) OTHER	86	1002	0	0	1088	0	0	1088
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1569	1569
(B) OTHER	0	0	0	0	0	0	470	470
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	127	0	127	237	192	556
5. OTHER	46	728	0	0	774	103	0	877
TOTAL REVENUE	7051	1730	274	18	9073	365	2231	11669
TOTAL EXPENSES (FORWARDED FROM A2)	6823	1757	274	29	8883			
EXCESS OF REVENUE OVER EXPENSES	228	-27	0	-11	190			

PER UAR-1

		NUMBER ELIGIBLE PIU'S	
UNDERGRADUATE	- FULL-TIME F.T.	1866.0	2282.0
	- PART-TIME F.T.	397.3	508.9
GRADUATE	- FULL-TIME F.T.	7.0	20.5
	- PART-TIME F.T.	0.0	2.5
TOTAL		2270.3	2813.9

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: MCMASTER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	15792	0	15792	0	0	0	0	0	0	15792
(II) OTHER INSTRUCTION AND RESEARCH	1985	0	1985	0	0	0	0	0	0	1985
(III) OTHER SALARIES AND WAGES	3503	0	3503	1526	1431	1338	2075	3083	83	13039
TOTAL SALARIES AND WAGES	21280	0	21280	1526	1431	1338	2075	3083	83	30816
2. FRINGE BENEFITS	1537	0	1537	115	111	96	171	294	6	2330
TOTAL SALARIES AND BENEFITS	22817	0	22817	1641	1542	1434	2246	3377	89	33146
3. BOOKS AND PERIODICALS	0	0	0	1066	0	0	0	0	0	1066
4. FURNITURE AND EQUIPMENT (A) PURCHASE	844	0	844	31	974	9	27	60	6	1951
(B) RENTAL	15	0	15	36	1312	0	7	10	0	1382
5. OPERATIONAL SUPPLIES AND EXPENSES	1186	0	1186	87	241	95	296	269	3	2179
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1137	0	1137
8. TAXES	0	0	0	0	0	0	0	0	579	579
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	8	0	8
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	223	0	0	395	0	618
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	433	0	0	0	433
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	708	0	708	23	24	171	101	7	545	1579
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-330	0	-138	0	0	-468
TOTAL	25570	0	25570	2806	3986	2142	2541	5263	1222	43610

COMPUTING COSTS: ACADEMIC 3166
NON-ACADEMIC 820

TOTAL 3986

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	15792	0	98	0	15890	0	0	15890
(II) OTHER INSTRUCTION AND RESEARCH	1985	0	1490	197	3672	0	0	3672
(III) OTHER SALARIES AND WAGES	13039	2127	764	58	15988	168	0	16156
TOTAL SALARIES AND WAGES	30816	2127	2352	255	35550	168	0	35718
2. FRINGE BENEFITS	2330	170	130	5	2635	5	0	2640
TOTAL SALARIES AND BENEFITS	33146	2297	2482	260	38185	173	0	36358
3. BOOKS AND PERIODICALS	1066	0	0	0	1066	2	24	1092
4. FURNITURE AND EQUIPMENT (A) PURCHASE	1951	207	1176	3	3331	12	139	3482
(B) RENTAL	1382	7	0	0	1389	15	0	1404
5. OPERATIONAL SUPPLIES AND EXPENSES	2179	357	904	86	3526	56	0	3582
6. COST OF GOODS SOLD	0	2662	0	0	2662	0	0	2662
7. UTILITIES	1137	527	0	0	1664	0	0	1664
8. TAXES	579	114	0	0	693	0	0	693
9. RENOVATIONS AND ALTERATIONS	8	137	0	0	145	0	0	145
10. EXTERNAL CONTRACTED SERVICES	618	0	0	0	618	0	0	618
11. SCHOLARSHIPS, BURSARIES, ETC.	433	0	0	0	433	413	0	846
12. PRINCIPAL AND INTEREST REPAYMENTS	0	1140	0	0	1140	0	47	1187
13. LAND AND SITE SERVICES	0	0	0	0	0	0	636	636
14. BUILDINGS	0	0	0	0	0	0	1569	1569
15. MISCELLANEOUS	1579	133	141	88	1941	123	0	2064
16. INTERNAL COST ALLOCATIONS	-408	-7	475	0	0	0	0	0
TOTAL	43610	7574	5172	437	56793	794	2415	60002

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WATERLOO

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	32407	0	0	0	32407	0	0	32407
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	580	0	263	0	843	0	2405	3248
TOTAL PROVINCIAL GRANTS	32987	0	263	0	33250	0	2405	35655
(II) FEDERAL	18	0	4454	0	4472	292	0	4764
(III) OTHER	0	0	0	0	0	0	0	0
2. FEES (A) TUITION	8114	0	0	542	8656	0	0	8656
(B) OTHER	-35	2798	0	0	2763	0	0	2763
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	468	468
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	42	0	455	0	497	465	542	1504
5. OTHER	1955	4742	0	0	6697	287	156	7140
TOTAL REVENUE	43081	7540	5172	542	56335	1044	3571	60950
TOTAL EXPENSES (FORWARDED FROM A2)	43610	7574	5172	437	56793			
EXCESS OF REVENUE OVER EXPENSES	-529	-34	0	105	-458			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	10219.9	15999.5
	- PART-TIME FTE	644.0	886.4
GRADUATE	- FULL-TIME FTE	1105.0	4675.7
	- PART-TIME FTE	150.5	631.6
TOTAL		12119.6	22193.2

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	19277	3647	22924	0	0	0	0	0	0	22924
(II) OTHER INSTRUCTION AND RESEARCH	1678	64	1742	0	0	0	0	0	0	1742
(III) OTHER SALARIES AND WAGES	4304	932	5236	2564	1211	1004	1858	3386	382	15641
TOTAL SALARIES AND WAGES	25259	4643	29902	2564	1211	1004	1858	3386	382	40307
2. FRINGE BENEFITS	2473	763	3236	232	119	73	173	355	22	4210
TOTAL SALARIES AND BENEFITS	27732	5406	33138	2796	1330	1077	2031	3741	404	44517
3. BOOKS AND PERIODICALS	0	0	0	1111	0	0	0	0	0	1111
4. FURNITURE AND EQUIPMENT (A) PURCHASE	408	45	453	29	77	10	5	8	4	586
(B) RENTAL	255	0	255	166	793	5	16	3	5	1183
5. OPERATIONAL SUPPLIES AND EXPENSES	1135	159	1294	48	201	415	243	370	142	2713
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1362	0	1362
8. TAXES	0	0	0	0	0	0	0	5	684	689
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	144	0	144
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	527	0	0	0	527
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	183	0	0	0	183
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	681	30	711	80	18	74	56	67	478	1484
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-89	0	-96	-225	0	-410
TOTAL	30211	5640	35851	4170	2330	2291	2255	5475	1717	54069

COMPUTING COSTS: ACADEMIC 1460
NON-ACADEMIC 870
TOTAL 2330

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	22924	0	537	155	23616	0	0	23616
(II) OTHER INSTRUCTION AND RESEARCH	1742	0	2684	0	4426	0	0	4426
(III) OTHER SALARIES AND WAGES	15641	2224	2147	96	20108	0	0	20108
TOTAL SALARIES AND WAGES	40307	2224	5368	251	48150	0	0	48150
2. FRINGE BENEFITS	4210	194	157	0	4561	0	0	4561
TOTAL SALARIES AND BENEFITS	44517	2418	5525	251	52711	0	0	52711
3. BOOKS AND PERIODICALS	1111	0	0	0	1111	2	0	1113
4. FURNITURE AND EQUIPMENT (A) PURCHASE	586	5	759	0	1350	0	533	1883
(B) RENTAL	1183	0	0	0	1183	0	0	1183
5. OPERATIONAL SUPPLIES AND EXPENSES	2713	369	1890	157	5129	0	0	5129
6. COST OF GOODS SOLD	0	3142	0	0	3142	0	0	3142
7. UTILITIES	1362	223	0	0	1585	0	0	1585
8. TAXES	689	93	0	0	782	0	0	782
9. RENOVATIONS AND ALTERATIONS	144	0	0	0	144	0	0	144
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	527	0	0	0	527	93	0	620
12. PRINCIPAL AND INTEREST REPAYMENTS	183	786	0	0	969	0	0	969
13. LAND AND SITE SERVICES	0	0	0	0	0	0	242	242
14. BUILDINGS	0	0	0	0	0	0	2085	2085
15. MISCELLANEOUS	1484	139	1084	217	2904	70	0	2974
16. INTERNAL COST ALLOCATIONS	-410	282	98	0	-30	0	30	0
TOTAL	54609	7401	9332	825	71507	165	2890	74562

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WESTERN

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING ABA-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	39928	0	0	0	39928	0	0	39928
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	2679	0	556	0	2635	0	1450	4085
TOTAL PROVINCIAL GRANTS	42007	0	556	0	42563	0	1450	44013
(II) FEDERAL	57	0	5527	0	5584	0	0	5584
(III) OTHER	176	0	61	0	237	0	0	237
2. FEES (A) TUITION	10183	0	0	729	10912	0	0	10912
(B) OTHER	0	0	0	0	0	0	0	0
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	1226	1226
(B) OTHER	0	0	0	0	0	0	100	100
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	146	0	3188	0	3334	295	206	3835
5. OTHER	2707	7529	0	0	10236	36	500	10772
TOTAL REVENUE	55276	7529	9332	729	72866	331	3482	76679
TOTAL EXPENSES (FORWARDED FROM A2)	54089	7461	9332	825	71507			
EXCESS OF REVENUE OVER EXPENSES	1187	68	0	104	1359			

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		NUMBER ELIGIBLE FTE'S	
UNDERGRADUATE	- FULL-TIME FTE	13242.7	21049.0
	- PART-TIME FTE	2233.0	2552.2
GRADUATE	- FULL-TIME FTE	1454.6	5131.1
	- PART-TIME FTE	120.3	478.0
TOTAL		17050.0	29210.3

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OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	3595	0	3595	0	0	0	0	0	0	3595
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	307	0	307	283	18	263	477	438	53	1839
TOTAL SALARIES AND WAGES	3902	0	3902	283	18	263	477	438	53	5434
2. FRINGE BENEFITS	224	0	224	18	2	18	37	39	4	342
TOTAL SALARIES AND BENEFITS	4126	0	4126	301	20	281	514	477	57	5776
3. BOOKS AND PERIODICALS	0	0	0	295	0	0	0	0	0	295
4. FURNITURE AND EQUIPMENT (A) PURCHASE	0	0	0	5	0	0	107	0	0	112
(B) RENTAL	0	0	0	0	95	0	0	0	0	95
5. OPERATIONAL SUPPLIES AND EXPENSES	121	0	121	22	0	63	59	65	67	397
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	168	0	168
8. TAXES	0	0	0	0	0	0	0	4	128	132
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	35	0	35
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	45	0	45
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	173	0	0	0	173
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	116	0	0	116
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	113	0	113	2	0	9	67	8	3209	3408
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	-16	0	-16
TOTAL	4360	0	4360	625	115	546	863	786	3461	10736

COMPUTING COSTS: ACADEMIC 98
NON-ACADEMIC 17
TOTAL 115

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	3595	0	0	0	3595	0	0	3595
(II) OTHER INSTRUCTION AND RESEARCH	0	0	0	0	0	0	0	0
(III) OTHER SALARIES AND WAGES	1839	476	0	0	2315	0	0	2315
TOTAL SALARIES AND WAGES	5434	476	0	0	5910	0	0	5910
2. FRINGE BENEFITS	342	20	0	0	362	0	0	362
TOTAL SALARIES AND BENEFITS	5776	496	0	0	6272	0	0	6272
3. BOOKS AND PERIODICALS	295	0	0	0	295	0	0	295
4. FURNITURE AND EQUIPMENT (A) PURCHASE	112	8	0	0	120	0	0	120
(B) RENTAL	95	0	0	0	95	0	0	95
5. OPERATIONAL SUPPLIES AND EXPENSES	397	34	0/	0	498	0	0	498
6. COST OF GOODS SOLD	0	743	0	0	743	0	0	743
7. UTILITIES	168	90	0	0	258	0	0	258
8. TAXES	132	0	0	0	132	0	0	132
9. RENOVATIONS AND ALTERATIONS	35	35	0	0	70	0	0	70
10. EXTERNAL CONTRACTED SERVICES	45	38	0	0	83	0	0	83
11. SCHOLARSHIPS, BURSARIES, ETC.	173	0	0	0	173	37	0	210
12. PRINCIPAL AND INTEREST REPAYMENTS	116	262	0	0	378	0	0	378
13. LAND AND SITE SERVICES	0	0	0	0	0	0	28	28
14. BUILDINGS	0	0	0	0	0	0	41	41
15. MISCELLANEOUS	3408	12	0	0	3420	0	0	3420
16. INTERNAL COST ALLOCATIONS	-16	16	0	0	0	0	0	0
TOTAL	10736	1734	0/	0	12537	37	69	12643

06

TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WILFRID LAURIER

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	7275	0	0	0	7275	0	0	7275
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	128	0	0	0	128	0	0	128
TOTAL PROVINCIAL GRANTS	7403	0	0	0	7403	0	0	7403
(II) FEDERAL	11	0	0	0	11	0	0	11
(III) OTHER	0	0	52	0	52	0	0	52
2. FEES (A) TUITION	2959	0	0	0	2959	0	0	2959
(B) OTHER	134	1637	0	0	1771	0	0	1771
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	0	0
(B) OTHER	0	0	0	0	0	0	0	0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	166	0	0	0	166	0	0	166
5. OTHER	39	0	15	0	54	37	209	300
TOTAL REVENUE	10716	1637	67	0	12416	37	209	12662
TOTAL EXPENSES (FORWARDED FROM A2)	10736	1734	67	0	12537			
EXCESS OF REVENUE OVER EXPENSES	-24	-97	0	0	-121			

PER UAR-1

		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	2232.0	2804.5
	- PART-TIME FTE	1943.0	2155.5
GRADUATE	- FULL-TIME FTE	204.0	474.6
	- PART-TIME FTE	19.8	98.5
TOTAL		4398.8	5533.1

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	9888	0	9888	0	0	0	0	0	0	9888
(II) OTHER INSTRUCTION AND RESEARCH	915	0	915	0	0	0	0	0	0	915
(III) OTHER SALARIES AND WAGES	1575	0	1575	1166	296	339	1003	2531	34	6946
TOTAL SALARIES AND WAGES	12378	0	12378	1166	296	339	1003	2531	34	17749
2. FRINGE BENEFITS	1058	0	1058	106	24	24	135	311	3	1659
TOTAL SALARIES AND BENEFITS	13436	0	13436	1272	320	363	1138	2842	37	19408
3. BOOKS AND PERIODICALS	0	0	0	729	0	0	0	0	0	729
4. FURNITURE AND EQUIPMENT (A) PURCHASE	255	0	255	0	0	11	6	7	0	279
(B) RENTAL	31	0	31	41	338	0	19	0	0	429
5. OPERATIONAL SUPPLIES AND EXPENSES	420	0	420	27	36	14	107	227	26	857
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	929	0	929
8. TAXES	0	0	0	0	0	0	0	2	273	275
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	27	0	27
10. EXTERNAL CONTRACTED SERVICES	23	0	23	0	0	0	0	112	0	135
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	261	0	0	0	261
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	257	0	257	13	3	45	77	33	185	653
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-12	0	-9	-635	0	-656
TOTAL	14402	0	14402	2082	685	694	1338	3544	521	23326

COMPUTING COSTS: ACADEMIC 351
NON-ACADEMIC 334
TOTAL 685

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

OBJECT OF EXPENSE / TYPE OF FUND:	OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	9888	0	0	0	9888	0	0	9888
(II) OTHER INSTRUCTION AND RESEARCH	915	0	627	0	1542	0	0	1542
(III) OTHER SALARIES AND WAGES	6946	549	0	0	7495	0	0	7495
TOTAL SALARIES AND WAGES	17749	549	627	0	18925	0	0	18925
2. FRINGE BENEFITS	1659	92	22	0	1773	0	0	1773
TOTAL SALARIES AND BENEFITS	19408	641	649	0	20698	0	0	20698
3. BOOKS AND PERIODICALS	729	0	0	0	729	0	0	729
4. FURNITURE AND EQUIPMENT (A) PURCHASE	279	1	276	0	556	0	105	661
(B) RENTAL	429	9	0	0	438	0	0	438
5. OPERATIONAL SUPPLIES AND EXPENSES	857	141	358	0	1356	2	0	1358
6. COST OF GOODS SOLD	0	919	0	0	919	0	0	919
7. UTILITIES	929	34	0	0	963	0	0	963
8. TAXES	275	0	0	0	275	0	0	275
9. RENOVATIONS AND ALTERATIONS	27	18	0	0	45	0	0	45
10. EXTERNAL CONTRACTED SERVICES	135	0	0	0	135	0	0	135
11. SCHOLARSHIPS, BURSARIES, ETC.	261	0	0	0	261	11	0	272
12. PRINCIPAL AND INTEREST REPAYMENTS	0	443	0	0	443	0	0	443
13. LAND AND SITE SERVICES	0	0	0	0	0	0	108	108
14. BUILDINGS	0	0	0	0	0	0	733	733
15. MISCELLANEOUS	653	11	0	0	664	0	0	664
16. INTERNAL COST ALLOCATIONS	-656	-626	14	0	-16	0	16	0
TOTAL	23326	2845	1255	0	27406	13	962	28441

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: WINDSOR

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NOT-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	16050	0	0	0	16050	0	0	16050
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	720	0	9	0	729	0	0	729
TOTAL PROVINCIAL GRANTS	16770	0	9	0	16779	0	0	16779
(II) FEDERAL	0	0	1186	0	1186	0	0	1186
(III) OTHER	0	0	100	0	100	0	0	100
2. FEES (A) TUITION	4623	0	0	4	4627	0	0	4627
(B) OTHER	249	0	0	0	249	0		249
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	760	760
(B) OTHER	0	0	0	0	0	0		0
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	79	0	0	0	79	0	103	182
5. OTHER	445	2400	0	0	2845	11	0	2856
TOTAL REVENUE	22366	2400	1295	4	26065	11	863	26939
TOTAL EXPENSES (FORWARDED FROM A2)	23326	2845	1295	0	27466			
EXCESS OF REVENUE OVER EXPENSES	-960	-445	0	4	-1401			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	5310.0	7539.6
	- PART-TIME FTE	2166.0	2756.6
GRADUATE	- FULL-TIME FTE	393.0	1582.0
	- PART-TIME FTE	83.0	244.3
TOTAL		7952.0	12122.7

OPERATING EXPENSES BY OBJECT OF EXPENSE AND FUNCTIONAL AREA
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

FUNCTIONAL AREA:	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MEDS. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	COMPUTING (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(I) ACADEMIC RANKS	19102	0	19162	0	0	0	0	0	0	19102
(II) OTHER INSTRUCTION AND RESEARCH	739	0	739	0	0	0	0	0	0	739
(III) OTHER SALARIES AND WAGES	5149	0	5149	1916	391	1070	1776	2789	341	13434
TOTAL SALARIES AND WAGES	24990	0	24990	1916	391	1070	1778	2789	341	33275
2. FRINGE BENEFITS	2227	0	2227	162	31	77	158	223	24	2902
TOTAL SALARIES AND BENEFITS	27217	0	27217	2078	422	1147	1936	3012	365	36177
3. BOOKS AND PERIODICALS	0	0	0	1282	0	0	0	0	0	1282
4. FURNITURE AND EQUIPMENT (A) PURCHASE	352	0	352	9	12	22	4	53	0	452
(B) RENTAL	148	0	148	23	559	17	0	44	0	791
5. OPERATIONAL SUPPLIES AND EXPENSES	1126	0	1126	129	229	142	219	267	59	2171
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	0	0	0	1626	0	1626
8. TAXES	0	0	0	0	0	0	0	0	567	567
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNAL CONTRACTED SERVICES	0	0	0	0	0	0	0	357	0	357
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	21	0	0	0	21
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	431	431
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	555	0	555	14	13	141	57	42	262	1088
16. INTERNAL COST ALLOCATIONS	0	0	0	0	-12	0	0	-123	0	-135
TOTAL	29402	0	29402	3535	1223	1490	2216	5278	1684	44828

COMPUTING COSTS: ACADEMIC 884
NON-ACADEMIC 339
TOTAL 1223

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TOTAL EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

OBJECT OF EXPENSE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	Sub-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(I) ACADEMIC RANKS	19102	0	1162	192	20456	0	0	20456
(II) OTHER INSTRUCTION AND RESEARCH	739	0	84	46	869	0	0	869
(III) OTHER SALARIES AND WAGES	13434	1226	179	204	15043	20	0	15063
TOTAL SALARIES AND WAGES	33275	1226	1425	442	36368	20	0	36388
2. FRINGE BENEFITS	2902	57	65	21	3085	1	0	3086
TOTAL SALARIES AND BENEFITS	36177	1283	1490	463	39453	21	0	39474
3. BOOKS AND PERIODICALS	1282	0	0	0	1282	43	0	1325
4. FURNITURE AND EQUIPMENT (A) PURCHASE	452	26	213	4	695	0	2356	3051
(B) RENTAL	791	21	6	6	824	0	0	824
5. OPERATIONAL SUPPLIES AND EXPENSES	2171	537	863	86	3657	8	0	3665
6. COST OF GOODS SOLD	0	2372	0	0	2372	0	0	2372
7. UTILITIES	1626	475	0	0	2101	0	0	2101
8. TAXES	567	0	0	0	567	0	0	567
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	76	76
10. EXTERNALLY CONTRACTED SERVICES	357	1289	0	0	1646	0	0	1646
11. SCHOLARSHIPS, BURSARIES, ETC.	21	0	36	0	57	221	0	278
12. PRINCIPAL AND INTEREST REPAYMENTS	431	1585	0	0	2016	0	0	2016
13. LAND AND SITE SERVICES	0	0	0	0	0	0	169	169
14. BUILDINGS	0	0	0	0	0	0	322	322
15. MISCELLANEOUS	1088	93	284	180	1595	0	0	1595
16. INTERNAL COST ALLOCATIONS	-135	123	12	0	0	0	0	0
TOTAL	44623	7754	4904	735	56265	293	2923	59481

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TOTAL REVENUE BY SOURCE OF REVENUE AND TYPE OF FUND
ACTUAL FOR THE FISCAL YEAR ENDED APRIL 30, 1974
(IN THOUSANDS OF DOLLARS)

UNIVERSITY: YORK

SOURCE OF REVENUE	TYPE OF FUND: OPERATING (1)	ANCILLARY ENTERPRISES (2)	SPONSORED RESEARCH (3)	OTHER (INCLUDING NON-CREDIT) (4)	SUB-TOTAL (5)	TRUST AND ENDOWMENT (INCOME) (6)	CAPITAL (7)	TOTAL (8)
1. GOVERNMENT GRANTS								
(I) PROVINCIAL:								
(A) FORMULA	32338	0	0	0	32338	0	0	32338
(B) PRIN. & INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
(C) OTHER	1240	0	136	0	1376	0	0	1376
TOTAL PROVINCIAL GRANTS	33578	0	136	0	33714	0	0	33714
(II) FEDERAL	49	0	2436	0	2485	0	0	2485
(III) OTHER	0	0	100	0	100	0	0	100
2. FEES (A) TUITION	9550	0	0	774	10324	0	0	10324
(B) OTHER	257	3254	0	0	3511	0	0	3511
3. LONG TERM DEBT (A) PROVINCIAL	0	0	0	0	0	0	2732	2732
(B) OTHER	0	0	0	0	0	0	1011	1011
4. GIFTS, DONATIONS, & NON-GOVT. GRANTS	0	0	232	0	232	101	0	333
5. OTHER	824	4226	0	0	5050	259	0	5309
TOTAL REVENUE	44256	7480	2904	774	55416	360	3743	59519
TOTAL EXPENSES (FORWARDED FROM A2)	44828	7794	2904	739	56265			
EXCESS OF REVENUE OVER EXPENSES	-570	-314	0	35	-649			

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		NUMBER ELIGIBLE BIU'S	
UNDERGRADUATE	- FULL-TIME FTE	10498.0	14073.6
	- PART-TIME FTE	3926.6	4905.8
GRADUATE	- FULL-TIME FTE	976.0	3557.7
	- PART-TIME FTE	300.0	962.1
TOTAL		15700.6	23499.2

END

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